

REPORT
ON THE
INCOME TAX ADMINISTRATION
PUNJAB,
FOR THE YEAR
1891-92.

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FROM

R. G. THOMSON, ESQUIRE,

Revenue Secretary to Government,

Punjab and its Dependencies,

TO

THE SENIOR SECRETARY TO FINANCIAL COMMISSIONER, PUNJAB.

Dated 10th September 1892.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 500, dated the 6th August 1892, being the Annual Report on the Administration of the Income Tax in the Punjab during the year 1891-92. In reply, I am to convey the following observations.

2. The Report was submitted on the due date. It is marked by a thoroughness which the Lieutenant-Governor believes will make it serve, more than any previous Report on the Income Tax, as a convenient summary and history to which District Officers will be glad to refer.

3. The omission to make the monthly comparison of District Income Tax returns with the returns of the Accounts Department was the subject of criticism last year. It is satisfactory to observe that the omission has now been rectified, and that these comparisons are now strictly carried out.

4. The total collections on account of Income Tax amounted to Rs. 11,83,288 in the year under report,—an increase of Rs. 24,058 over the previous year, and of 26 per cent. on the receipts for the first year in which the tax was imposed, now six years ago. But the increment is becoming less, a fact which seems to support Mr. Elsmie's conclusion that the limit to the amount of tax which the Province can be expected to pay under present conditions has been nearly reached.

5. Excluding Government officials, the tax is paid in Part I (Salaries and Annuities) by 1,792 persons, of whom 561 are Local Fund officials. There was a slight increase in the collections of the tax on salaries paid by companies and private bodies. The Financial Commissioner has fully explained the differences in collections under this Part, and the information, which was asked for in last year's Report, as to the working of the provisions of Section 9 (2) of the Act has been read with interest.

6. Collections under Part II (Profits of Companies) show a very slight increase. Those under Part III (Interest on Securities) are insignificant.

7. The Lieutenant-Governor is inclined to agree with Mr. Elsmie that the table shown in paragraph 9 of his Report may be said to show an advance in the right direction; but without knowing more of the actual state of things it would be impossible to come to any certain conclusion on this point. It is remarkable that as much as 50 per cent. of the number of persons assessed should fall on the lowest assessable class, which comprises incomes within so narrow a range as from Rs. 500 to Rs. 750. And, though of course the number of persons in each class must diminish very rapidly as we go up the scale, it is very remarkable that there should be 20,074 persons with an income of Rs. 500 to Rs. 750 against only

7,599 with an income of Rs. 750 to Rs. 1,000. It will be observed that the drop at this first interval of the scale is very large as compared with those which follow as we go up.

In the absence of some other explanation, there seems reason to suspect that a certain number of persons are placed in the lowest class who ought either to be exempted from assessment altogether or to be placed in a higher class. Why this should be so it is not easy to say, but it may be conjectured that the contest between the assessor and the assessee is keenest towards the bottom of the scale, and that the assessor is disposed to make a sort of rough compromise by putting them in the lowest class. If this is to any extent the case, the figures noted on by Mr. Elsmie would go to show that it is being gradually remedied.

8. It is satisfactory to see that only 6·9 per cent. of the original demand for the whole Province was remitted on objection and appeal. This percentage was considerably deviated from in the districts of Gujrát, Jhelum, Ráwalpindi and Pesháwar. Greater care in making the original assessments in these districts will, it is hoped, obviate these inequalities.

The high percentage of rejected petitions in Karnál, Hoshiárpur, Siálkot, Gujrát and Shahpur is advanced as an argument that undue severity was shown in these districts in the disposal of objections. The Lieutenant-Governor thinks that it is scarcely safe to draw this conclusion. The tendency to object may be stimulated by various circumstances, and among others by undue leniency in disposing of objections. A Deputy Commissioner by showing undue leniency in a few cases may bring on an inundation of frivolous objections which he will have to reject, and his returns will show a large percentage of rejected petitions.

The percentages both of objections and remissions are the lowest on record with the exception of one year. And on the whole this part of the administration of the tax seems well done.

It is less satisfactory to see the large amount of arrears in collections, *viz.*, Rs. 7,806. The explanation given that it is due to delay in issuing assessment lists and in hearing objections is probably correct; but if so, the remedy is obvious.

9. The statistics and history of the tax for each district since its first imposition will be very useful to Deputy Commissioners for future reference, but do not call for notice in this review.

10. In conclusion, I am to say that His Honor is glad to acknowledge the services of the officers whose work in connection with the administration of the Income Tax is especially recommended for recognition in paragraph 18 of the Report, and that he also desires to thank the Financial Commissioner for his excellent Report and to express his sense of the judgment, patience and consideration with which the Financial Commissioner has conducted the administration of the Income Tax.

I have, &c.,

R. G. THOMSON,

Revenue Secretary to Government, Punjab.

ANALYSIS OF RULINGS PASSED

BY THE

GOVERNMENT OF INDIA, THE PUNJAB GOVERNMENT, AND THE FINANCIAL COMMISSIONER IN 1891-92.

SECTION AND SUBJECT.	SUBSTANCE OF RULING OR ORDER.	REFERENCE.
SECTION III (4). Dowries exempt.	3h. Held that a marriage dower paid in cash need not be assessed to taxation under Act II of 1856.	G. of I. No. 2335, dated 6th June 1891, to N.-W. P. Govt. P. G. No. 1341, dated 23rd June 1891. F. C.'s No. 427, dated 8th July 1891.
SECTION III (5). Office salary of soldier clerks liable.	8f. The office salary of an enlisted soldier clerk, as well as of a private clerk, employed in a Regimental Office is liable to taxation if the income of the employé does not fall short of Rs. 500 per annum.	F. C.'s No. 5934, dated 24th September 1891, to Commissioner, Peshawar.
SECTION III (5). *. "Badni profits" liable.	8g. Gain from "Badni profits" is assessable to income tax.	F. C.'s No. 7411, dated 4th December 1891, to Commissioner, Delhi.
SECTION XXIV. Municipal taxes paid by a self-occupying owner of a house not to be deducted in assessing to taxation.	108c. There appears to be no authority for permitting a self-occupying owner of a house to deduct for purposes of assessment, the amount which he may have to pay for Municipal taxes.	F. C.'s No. 6125, dated 6th October 1891, to Commissioner, Delhi.
SECTION XXV. Objections transmitted by post can be regarded as presented.	110b. Held that an income tax objection when transmitted by post can be regarded as presented within the meaning of Section 25 of Act II of 1886, that there is nothing in the law to prevent an objector from sending his objection by post.	G. of I. No. 884, dated 2nd March 1892, to N.-W. P. Govt. P. G. No. 575, dated 15th March 1892. F. C.'s No. 2012, dated 24th March 1892.
SECTION XXV. *. Collector of Head Office district to assess incomes and hear objections of branch firms.	410c. Held (1) that in assessing of incomes of branch firms, the Collector of the "Head Office" District should have before him the estimates of the Collectors of Districts in which branch firms are, but he cannot be compelled to accept those estimates; (2) that the Collector of Head Office District must hear objections to incomes estimated for a branch office and not the Collector of the District in which the branch office is situated.	F. C.'s Cir. letter No. 6540, dated 26th October 1891.

FINANCIAL COMMISSIONER'S OFFICE,

Dated LAHORE, 6th August 1892.

FROM

A. J. GRANT, ESQUIRE, C.S.,

Junior Secy. to Financial Commr., Punjab,

TO

R. G. THOMSON, ESQUIRE, C.S.,

Revenue Secretary to Government, Punjab.

SIR,

I am directed to submit, with the usual Analysis of Rulings, the Annual Income Tax Returns of the Punjab for 1891-92, and to convey the following observations of the Financial Commissioner upon the administration of the Act during the year.

2. As the present report is the last which will be submitted under the orders of Mr. Elsmie, and as all previous reports of the working of Act II of 1886 in the Punjab have been prepared under his supervision, the Financial Commissioner is anxious that an endeavour should be made to give a brief summary of the progress made in each district in the administration of the income tax since it was re-introduced. The first part of the report contains a general review of the provincial figures for collections, objections, appeals, remissions, penalties, fines, &c. In a second part a special notice has been given of each district, which it is hoped may not be without use to those charged with the assessment or collection of the tax in future years.

3. The monthly comparison of the District Income Tax Returns with the returns of the Accounts Department required by Punjab Government Resolution No. 1531, dated 6th August 1889, has been strictly carried out as enjoined in para. 3 of the Government Review of the report for last year. Besides this monthly comparison the figures, of column 20 of the Annual Return III have been reconciled with the figures of the Accountant-General for each district for the whole year.

PART I.

4. In para. 26 of the report for 1890-91 it was anticipated that the yield of the tax as controlled by Deputy Commissioners would show an increase of about Rs. 13,000, bringing the total of that portion of the receipts to about Rs. 9,81,000. That estimate has been exceeded by Rs. 1,000. It was stated also in para. 4 of last year's report that the Financial Commissioner was of opinion that large advances were not to be looked for in the next few years. Mr. Elsmie continues to hold the same opinion, and he thinks that the receipts of 1892-93 will not exceed those of the present year by more than a few thousands. The sum of 12 lakhs which is considered to represent a fair revenue for the Province under the Act will possibly not be obtained until 1893-94. The total collections for 1891-92 were Rs. 11,83,288 as against Rs. 11,62,230 in the previous year, an increase of Rs. 14,058. Out of the whole collections Rs. 1,89,246 or nearly one-sixth is paid by Government servants from whose salaries or pensions the tax is deducted by the Accountant-General. The following table shows for the last six years the collections as controlled by the Accountant-General and by Deputy Commissioners under all the parts:—

	1886-87.	1887-88	1888-89.	1889-90	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collections controlled by the Accountant-General	2,07,177	2,06,727	2,39,534	2,00,424	2,02,139	2,00,730
<i>Collections controlled by Deputy Commissioners—</i>						
PART I ... { Initial ...	36,621	32,786	38,778	46,049	49,933	53,413
{ Final ...	36,391	32,621	38,627	45,954	49,932	53,385
PART II ... { Initial ...	13,999	12,490	11,844	14,450	16,212	16,838
{ Final ...	13,999	10,797	11,844	14,339	16,142	16,674
PART III ... { Initial ...	336	232	845	348	1,017	337
{ Final ...	336	232	845	348	1,017	337
PART IV ... { Initial ...	7,77,195	7,63,108	8,22,710	9,06,601	9,77,187	9,85,495
{ Final ...	6,98,795	7,09,781	7,58,549	8,47,896	9,00,898	9,17,234
TOTAL ... { Initial ...	8,28,151	8,08,616	8,74,177	9,67,448	10,44,349	10,56,083
{ Final ...	7,49,521	7,53,431	8,09,865	9,08,537	9,67,989	9,87,630
Fines ordered ...	Nil.	Nil.	Nil.	5	Nil.	Nil.
Penalties ordered ...	8,924	4,396	1,726	1,516	1,203	1,549
TOTAL ...	8,924	4,396	1,726	1,521	1,203	1,549
Miscellaneous demand ..	Not shown.			1,064	3,566	436
Arrear collections ...	60	17,007	3,107	2,768	474	4,560

The principal variations under Parts I to IV as controlled by Deputy Commissioners occurred in the following districts:—

	Rs.		Rs.
Umballa ...	+ 2,921	Gujrat ...	+ 3,499
Kangra ...	+ 2,205	Peshawar ...	+ 1,486
Jhang ...	- 3,723	Lahore ...	+ 1,355
Mirpur ...	+ 3,197		

These fluctuations are discussed and explained in the special notices of districts at the end of the report.

Gradation of districts
by final demand.

5. The classification of districts according to their final demand is-as follows for 1891-92 :—

Class A. (under Rs. 15,000).

Kángra
Hazara,
Kohát.

Bannu.
Dera Gházi Khan

Class B. (Rs. 15,000 to Rs. 20,000).

Montgomery
Shahpur

Dera Ismail Khan.
Muzaffargarh

Class C. (Rs. 20,000 to Rs. 25,000).

Gurgáon.
Jhang.
Gujrát.

Gujránwála.
Jhelum.

Class D. (Rs. 25,000 to Rs. 30,000).

Hoshiárpur

Ludhiána

Class E. Rs. 30,000 to Rs. 40,000).

Hissár.
Rohtak.
Karnál.

Gurdáspur.
Ráwalpindi,
Pesháwar.

Class F. (over Rs. 40,000).

Delhi.
Umballa.
Simla
Jullundur.
Ferozepore.

Mooltan.
Lahore.
Amritsar.
Siálkot.

From a comparison of this list with that given in last year's report it will be seen that there is no instance of a retrograde movement of any district into a lower class. Dera Ismail Khan, which was previously just below Rs. 15,000 in Class A, has now gone up into Class B. Gujrát has taken its place among incomes of over Rs. 20,000, but it is probably over-assessed, and it may revert again another year to Class B. Pesháwar has gone up from Class D to E and should remain there. Mooltan, Jullundur and Simla have now all taken their places in the highest grade.

6. In para. 5 of the Review of the Income Tax Report for 1890-91 Government remarked that the provisions of Section 9 (2) of the Act under which Collectors may make arrangements with private employers and associations for the recovery of the tax from the salaries of persons employed by them, seemed to be more and more utilised each year, and asked for some information as to the general nature of the arrangements made under this section and how far it was necessary to allow 5-per cent. remuneration. In 1891-92 arrangements were made under this section in ten districts only—Delhi, Umballa, Simla, Ludhiána, Ferozepore, Lahore, Amritsar, Gurdáspur, Gujránwála and Ráwalpindi. The only cases in which the full remuneration of 5 per cent. was not allowed were those of the Delhi-Umballa-Kálka Railway Company at Umballa, to which 1 per cent. was allowed, the Murree Brewery at Ráwalpindi which took 4 per cent., and Ralli Brothers, at Amritsar who get only 2½ per cent. allowed them, though the same firm takes the full 5 per cent. in Ferozepore. In the case of the Kunjpura estate in Karnál, the income tax assessed on salaries drawn from it is taken under Section 9 (2), but no remuneration is allowed, the Court of Wards paying the income tax direct to Government. With these exceptions, the full 5 per cent. discount is allowed in all cases in which arrangements are made under this section. The figures for this year are slightly below those of 1890-91, and it seems probable that no extended use will be made of these provisions, as the Collectors who do not utilise them now have remarked in their reports that they find no necessity for having recourse to them, the income tax due on such salaries being easily discovered and realised.

7. A detailed and careful examination was given in para. 6 of last year's report of the figures of final demand under Part I in 12 districts. The only cases in which any important variations have occurred since last year are given below :—

District							1890-91	1891-92.	Difference.
							Rs.	Rs.	Rs.
Delhi	...	...	...	...	...	...	5,086	4,701	— 385
Umballa	...	...	...	...	...	...	5,917	3,568	— 2,349
Simla	...	...	...	...	...	...	7,664	8,280	+ 616
Jullundur	...	...	...	...	...	...	2,474	7,030	+ 4,556
Gurdáspur	...	...	...	...	...	...	1,518	1,864	+ 346

The slight decrease in Delhi is explained by the Collector as being due to reductions in the establishments of some native firms in the city. He adds that every care is taken that no one escapes who is liable to assessment under this Part. The completion of the Delhi-Umballa-Kalka Railway, with the consequent reduction of its staff at Umballa and the removal of its head-quarters to Bengal, causes a loss of Rs. 2,627 in the Umballa demand under this Part. The result of continued care as to this matter in the Simla District has been a further advance of Rs. 616. The Deputy Commissioner makes some interesting remarks on the necessity of vigilance to make sure that no one escapes taxation. "It is necessary," he says, "for the Collector's staff to be constantly and actively on the look-out for information as to establishments and salaries such as the law provides no direct means of supplying." In addition to this vigilance, he endeavours to secure a full assessment under this Part by frequently issuing Forms A and L to local authorities, companies, public bodies and associations under Section 10 on the one hand, and to house-owners, lodging-house keepers and employers of labour under Section 41, on the other. By these means he has hitherto managed to realise a continuously increasing income under this Part. In Jullundur the large increase is principally made up of a single item of Rs. 4,514 (chiefly arrears) which was realised from the estate of the late Sardár Bikrama Singh, Ahluwalia, of Jullundur city, now under the management of the Court of Wards. The small increase in Gurdáspur is not ascribed to any special causes, but is the result of the careful attention given to this matter by the Collector, Colonel Hutchinson.

Parts II and III. Final demand

8. The provincial figures under Parts II and III since 1886-87 are given in the following table :—

Year	*							Part II. Rs.	Part III. Rs.
1886-87	...	...	...	...	...	...	...	13,999	336
1887-88	...	...	...	...	...	...	...	10,797	232
1888-89	...	...	...	...	...	...	...	11,844	845
1889-90	...	...	...	...	...	...	...	14,339	348
1890-91	...	...	...	...	...	...	...	16,142	1,017
1891-92	...	...	...	...	...	...	...	16,674	337

The amount realised under these Parts is small, and has only varied slightly since the very first. Since last year there have been fluctuations under Part II in the Kangra, Mooltan and Lahore demands. In the former district the tax was realised on part profits of the Kangra Valley Slate Company, which was not assessed at all in that district in the previous year.* The increase in demand in Lahore from Rs. 697 to Rs. 1,137 is also due to the taxation in that district of part profits of the same Company. The assessment on this Company has been irregular throughout as will be seen from this and from the mention made of it in the separate notice of the Kangra District at the end of the report. In future the whole profits of the Company will be taxed at Lahore, where it has its head-

quarter's office. In Mooltan the demand fell from Rs 848 to Rs. 410, the decrease being due to the quarrels and consequent temporary stoppage of operations of two cotton companies. The decrease in the demand under Part III since last year is due to the final failure of a Manufacturing Company, from which a considerable sum was realised in 1890-91.

9. The adequate taxation of the richer classes and the exemption from assessment of the poorer persons who possess a doubtful income of Rs. 500, continues to receive careful attention, as will be seen from the following table, which shows the percentage of the number of assesseees under Class I as compared with all the other classes:—

Assesseees under Part IV.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Class I	58	57	55	52	50	47
Class II to XV	42	43	45	48	50	53
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Incidence per assessee ...	21	21	21	22	22	23

This shows a marked and continuous advance in the right direction. The improvement is not however participated in by all districts, some of which still remain in an unsatisfactory condition. The above figures are for the original assesseees before the disposal of objections. In considering separately those districts which are in a backward state, it will be convenient to take the figures of final assesseees, which show how the pressure of the tax is actually distributed, after all objections and appeals have been decided. The total number of final assesseees under Part IV in 1891-92 was 40,507, of whom 19,760, or 49 per cent. were persons whose incomes lay between Rs. 500 and Rs. 750. But before we can obtain a fair average proportion for the Province, we should exclude from our calculations districts of an exceptional character such as Simla and Delhi, where the wealth is naturally much greater than in most districts (the assesseees under Class I being only 33 per cent. and 42 per cent., respectively, of the whole number of assesseees in these districts) and such as Kangra, Hazára, Kohát, Bannu and Dera Ismail Khan where there are practically no towns and where the whole of the population is agricultural, the percentages of assesseees under Class I being consequently very high indeed. Putting aside these districts, we have a total of 34,812 assesseees, of whom 17,769, or 51 per cent. are under Class I. This should be a fair normal percentage for the Province, and in districts in which a larger proportion of assesseees come from the lowest class, there is reason *prima facie* to fear that too great zeal has been shown in assessing persons whose incomes may not fully reach Rs. 500. These districts are:—

District.	Percentage of assesseees in Class I.
Hissár	52
Rohtak	53
Ludhiána	58
Mooltan	57
Montgomery	53
Shahpur	54
Pesháwar	52
Dera Gházi Khan	55
Muzaffargarh	53

In the cases of Hissár, Rohtak, Montgomery, Shahpur, Dera Gházi Khan and Muzaffargarh the percentage is only very slightly above the provincial average, and the high proportion is probably accounted for by the circumstances of the districts. This leaves Ludhiána, Mooltan and Pesháwar, in which districts the

Financial Commissioner thinks the figures tend to prove that some persons are assessed in the lowest grade, who have not really a taxable income at all. It appears that sufficient attention has not been paid to this matter, and Mr. Elsmie would enjoin great care in future assessments.

10. The note-books which were opened in the last year or two, according to the pattern prescribed by Financial Commissioner's Circular No. 35 of 1890, continue to be carefully maintained in most districts, and are found to be of very great use in regulating the initial assessments.

11. The table below gives some interesting figures regarding petitions of objection under Part IV from the first administration of the Income Tax Act up to the year 1891-92 :—

Year,	Number of objectors per 100 of assessees	Percentage of objections accepted	Percentage of objections rejected	Amount remitted by Collectors	Amount remitted by Commissioners	Total remissions	Percentage of initial demand remitted
1886-87 ...	34 7	Not reported		Rs 74,914	Rs 3,486	Rs 78,400	10
1887-88 ...	26 0	38	62	50,689	2,638	53,327	7
1888-89 ...	30 7	37	63	59,387	2,066	61,453	7 3
1889-90 ...	28 7	31	69	54,413	4,252	58,665	6 5
1890-91 ..	31 4	33	67	68 163	8,126	76,289	7 8
1891-92 ..	28 0	37	63	63,528	4,789	68,317	6 9

The figures of 1891-92, for the objections and remissions of the whole Province, compare favorably with those of former years. As regards the number of original assessees who filed petitions of objections, the year 1887-88 is the only one which shows a better proportion, and in that year in spite of the objectors being comparatively fewer in number, the remissions showed a slightly higher percentage on the original demand. In this latter respect the year 1889-90 is the only one which holds an advantage over 1891-92, the percentage of demand remitted being in the former case 6 5 and in the latter 6 9.

This good provincial average is however not maintained in all the districts, some of which show figures which are distinctly unsatisfactory. Thus, although the provincial proportion of assessees who filed objections is only 23 per cent. in the districts of Gurgáon, Jullundur, Montgomery, Jhelum, Rawalpindi, Pesháwar, and Kohát, more than one-third and in Jhang and Gujrát more than one-half of the assessees, objected.

In the same way, while the provincial percentage of accepted objections stands at 37, the following districts have much higher percentages :—

Simla ...	...	...	...	...	...	64 per cent.
Jhang ...	...	...	...	...	...	72 „
Gurdaspur ...	...	...	...	...	...	53 „
*Dehra Ismail Khan ...	...	...	...	...	...	56 „

The inference to be drawn is that the administration of the tax in these districts must be unsatisfactory in one of two ways; either the initial assessments must have been made carelessly and without sufficiently close enquiry, or an undue amount of leniency must have been displayed in deciding the petitions of objection presented.

The average provincial percentage of rejected objections was 63, but the following districts all show figures above 80 :—

Karnál	...
Hoshárpur	...
Sialkot	...
Gujrát	...
Shanpur	...

The large proportion of rejected petitions in these districts raises the presumption that undue severity may have been shown in the disposal of objections. A reference to the number of appeals from the decisions of the Collectors and to the amount remitted on such appeals should serve as a valuable guide to discover whether or no that presumption is correct. In Karnál there were no appeals, and in Hoshiárpur and Shahpur the remissions allowed by the Commissioner on appeal were quite insignificant. The remission on appeals from Siálkot of Rs. 446, out of a demand of Rs. 56,697, can hardly be considered to prove that any improper rigour had been shown by the Collector in disposing of the objections made to him. In Gujrát, on the other hand, the case is very different, and the fact that 204 appeals were made from the Collector's decisions in this district, and Rs. 1,554 out of Rs. 24,564 remitted by the Commissioner, after the Collector had remitted all that he considered to be improperly demanded, should go far to indicate that the district is over-assessed, and that the Collector did not give sufficient weight to the objections which came before him. The present condition of this district is further discussed among the notices of districts in the last part of this report.

As regards the readiness with which objections are preferred throughout the Province, the Financial Commissioner would call attention to the remarks which were made at the end of para. 10 of the last year's report regarding the encouragement given to the institution of groundless objections by the smallness of the charge on petitions of objection, and by the fact that an assessee by objecting prolongs the period for payment of the tax. In addition to these two reasons for the filing of so large a number of objections, the Collectors of several districts have remarked in their reports for the last year that there is an impression prevalent in many parts of the country that assessees who do not object are likely to have their assessments raised in the following year. Taking the Province as a whole, the Financial Commissioner is disposed to think that the objections are not more numerous than must necessarily be the case, when there are so many real and fancied advantages to be gained by objecting.

Objections by whom disposed of

12. In the following eight districts the whole of the objections were disposed of by the Collector in person:—

Hissár, Gurgáon, Delhi, Karnál, Jhang, Montgomery, Gujrát and Hazára.

Over half of the objections were heard by the Deputy Commissioners of Kangra, Ferozepore, Siálkot, Gujránwála, Kohát, Bannu and Muzaffargarh.

In nine districts the Deputy Commissioners heard over one-third, but less than half of the objections, viz.:—

Rohtak, Umballa, Jullundur, Ludhiána, Lahore, Shahpur, Jhelum, Pesháwar and Dera Gházi Khán.

In the following six districts Deputy Commissioners heard less than one-third of the objections:—

Hoshiárpur, Mooltan, Amritsar, Gurdáspur, Ráwalpindi and Dera Ismail Khán.

13. The figures of the appeals made to Commissioners, and the remissions allowed by them during the last six years, are as follows:—

Appeals.	Years.	Number of appeals.	Amount remitted.
			Rs
	1886-87	475	3,486
	1887-88	379	3,257
	1888-89	582	2,066
	1889-90	858	4,252
	1890-91	1,220	8,126
	1891-92	910	4,789

The total number of appeals was largest in 1890-91, and nearly double as much was remitted in that year as in any other. The figures for 1891-92 have been reduced to practically the same as those for 1889-90. It appears, however, that the number of appeals, and generally the amount of the remissions, have

a tendency to rise. For the future it may be hoped that, as the district assessments become constant, so the number of appeals as well as of objections, will become smaller. In the present year 377 of the appeals, and Rs. 2,909 of the remissions, were from the Ráwalpindi Division, Gujrát being responsible for 204 appeals, and Rs. 1,554 of remissions. In only one other district, Lahore, did the amount of remissions exceed Rs. 500. On the other hand, in five districts of the Delhi Division and two districts in other divisions, no remissions at all were allowed on appeal, and in 11 more cases the amounts remitted were less than Rs. 50. The figures of the Delhi Division are certainly remarkable and may, perhaps, be partly attributable to the well known unwillingness of the present Commissioner to interfere on appeal in the orders of his Collectors in any revenue proceedings. The district figures for appeals are always subject to these variations as has been remarked in previous reports. Naturally, the head-quarters districts of divisions are, from the ease with which petitions can be presented to the Commissioners, responsible for a large proportion of the appeals made. In 1891-92, excluding Gujrát, where the administration of the tax is believed to have been too severe, there remained 706 appeals from the rest of the Province, and out of these 256 came from the three head-quarters districts of Jullundur, Lahore and Ráwalpindi.

14. The average percentage per district of the original demand which was remitted in 1891-92 on objection or appeal was given in para. 11 as 6.9. Some districts, however, showed much higher proportions. The worst in this respect were Jhang (23 per cent.), Gujrát (15), Jhelum (14), Ráwalpindi (14), and Pesháwar (13). The causes of these large remissions are discussed in the special notices of each of these districts. In Jhang there was a somewhat rigorous initial demand coupled with great leniency in deciding objections. In Gujrát the remissions were necessitated by the very rigorous demand which was made in the first instance. In Jhelum the remissions were somewhat freely allowed, and the district administration of the tax suffered generally from the numerous changes of Deputy Commissioners. In Ráwalpindi the initial assessment, especially on the lowest classes, was high, and a great number of them were able to object successfully. In Pesháwar a large number of extra persons were brought under assessment for the first time without very careful enquiries having been made and many of them obtained remissions when their cases were fully investigated.

15. The following table shows the average figures per district for penalties and fines since 1886-87 :—

Years.	Number of persons.	Amount of penalty. Rs.
1886-87	24	288
1887-88	27	142
1888-89	19	56
1889-90	13	49
1890-91	11	39
1891-92	7	50

The average number of persons punished in 1891-92 shows a very satisfactory decrease as compared with the figures of any former year. The districts in which the penalties were highest were Delhi (392), Gurdáspur (409), and Siálkot (277). There seems no particular reason for these figures being so high, as none of the districts are considered to be over-assessed, though Delhi and Siálkot have no doubt reached a full assessment.

16. In the returns of 1890-91 a sum of Rs. 5,347 was shown as balance outstanding to be recovered. Of this sum Rs. 198 was remitted, and Rs. 70 was irrecoverable. This would leave Rs. 5,079 to be recovered, but in Return IV, column 14, only Rs. 4,560 was shown as arrear demand. The remaining Rs. 519 were treated as also irrecoverable. Of the arrear demand of Rs. 4,560, Rs. 3,700 only were collected, and the total balance outstanding at the end of the year was Rs. 7,806. This is higher than for any year since 1887-88. Rupees 6,888 of the amount outstanding was due under Part IV and Delhi and Umballa, with balances of

Rs. 1,887 and Rs. 1,334, respectively, were principally responsible for it. Particular care should be taken by the Collectors of these districts to keep the work up to date from the very beginning. Large balances are usually the result of delay in issuing the preliminary assessment lists or in disposing of objections.

17. The cost of the income tax administration of the province in 1891-92 compares favorably with that of the previous year. The ordinary establishment remained at the same figure, but some saving was effected in travelling allowance and contingent charges. The total expenditure will probably continue at between ten and eleven thousand rupees.

18. Mr. Elsmie thinks that the following officers deserve recognition for the special care and attention they have paid to the administration of the income tax in their respective districts: Mr. Gladstone, Mr. Coldstream, Colonel Roberts, Major Montgomery, Mr. Maconachie, Mr. Wilson and Mr. Younghusband.

PART II NOTICES OF DISTRICTS.

The tabular statements for all the districts below (except Simla) show the figures under Part IV only.

The estimates of Mr. Parker, the officer specially deputed on income tax duty in 1888, are for the final yield of the tax under all the Parts.

HISSAR.

Mr. Parker's estimate for the yield of this district under all the Parts was Rs. 25,000. The following table shows actual figures from 1886-87 to the present date:—

	1886-87	1887-88.	1888-89	1889-90	1890-91	1891-92.
Final demand { Number of assesses	972	1,085	1,216	1,511	1,517	1,492
{ Amount of tax, Rs	20,161	22,395	27,063	33,353	33,024	31,426
Number of objections	125	96	63	193	112	87
Amount of remissions, Rs	590	387	1,002	710	832	599

The administration of the tax in this district has been most successful from the beginning owing to the attention and care which has been bestowed throughout upon this subject by the Deputy Commissioner, Mr. Anderson. In 1886-87 the assessments were done carefully and well, and it was not expected that future years would show much increase. There was, however, a steady rise in the demand for the next three years, and that without the growth of a large number of objections, the enforcement of heavy penalties or the accumulation of balances. In 1888-89 when this demand rose by nearly Rs. 5,000 there were no penalties and no balance, and the number of objections actually fell. Undoubtedly the care taken personally by the Deputy Commissioner who, since 1888-89 has each year heard all the objections, has accounted in a great measure for the excellent results obtained. It is in the town incidence that the demand now realised exceeds to such a considerable extent the estimate formed by Mr. Parker of the capabilities of the district. The last year, 1891-92, shows a considerable decrease in the final demand under Part IV. It is ascribed principally to the bad agricultural season and the heavy losses incurred by some of the wealthy merchants in their "*badmi*" transactions. The district may be considered to be now quite fully assessed, and the final demand will probably continue for some time between Rs. 30,000 and Rs. 32,000, small fluctuations being caused in particular years by exceptional gains or losses on "*badmi*" transactions.

The incidence in the towns (notably Bhiwani) has fallen off since last year. This, however, may be the result of the commercial gambling losses already referred to which have affected the income of the wealthier and lower classes only. The yield for 1892-93 is estimated at Rs. 31,292.

ROHTAK.

Mr. Parker's estimate was Rs. 18,500. Below are figures for the last six years :—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand.	Number of assessées	970	1,094	1,217	1,317	1,540
	Amount of tax, Rs.	20,333	22,116	26,114	27,432	31,908
Number of objections ...		140	194	384	308	802
Amount of remissions, Rs.		1,071	1,095	5,249	1,513	11,270
						2,478

In 1886-87, the first year of the income tax, the assessments were pitched very low, and it was anticipated that it would be possible later on to enhance the demand considerably. The district has in fact since shown a continuous increase year by year. In 1888-89 an unduly hasty attempt was made to force up the income, the original assessments being fixed at more than Rs. 2,000 over the final demand of the previous year. As might have been expected from this careless addition to the assessments, the amount of remissions was sure to be very large, and a rather immoderate leniency in the disposal of objections raised the total amount remitted above Rs. 5,000. Profiting by this experience, in the following year the first assessments were put at a figure more than Rs. 2,000 below that of 1888-89, but the final demand showed an increase of Rs. 1,300. Remissions were very largely reduced, and objections fell. In 1890-91, however, a mistake was made similar to that of 1888-89, only more pronounced. The first assessments for that year were actually put at more than Rs. 15,000 above the final demand of 1889-90. Besides being so enormously enhanced, the assessments were made carelessly, and the increase was distributed very unevenly over the district. Very nearly half of the original assesseees objected, and the remissions amounted to more than one-fourth of the original demand. The Rohtak and Sampla tahsils were those in which the greatest carelessness was shown in making the assessments ;— in the latter in particular—102 agriculturists were assessed, of whom 50 had the tax remitted on objection. The Financial Commissioner called for a special report on the reasons for the enhanced assessments and large remissions from the Deputy Commissioner, and it was desired that great attention would be paid in the following year to the working of the Act, so as to get matters on a satisfactory footing. As had been hoped, the results of 1891-92 were much more satisfactory. Mr. Elsmie satisfied himself by personal enquiry on the spot that they were likely to remain so. The final demand showed a small increase, while objections fell from 45 to 27 per cent. of assesseees, and remissions from 26 to 7 per cent. of the original demand. The Deputy Commissioner ascribes this result partly to the attention given to income tax matters by the Deputy Commissioner himself, when on tour, and partly to more minute enquiries made by Tahsildars before preparing the assessment lists for their tahsils. Rohtak is hardly a wealthy district, and the proportion of assesseees under Class I, as noted in para. 9, Part I, is slightly higher than the provincial average. The estimated original and final demands for 1892-93 are Rs. 36,152 and Rs. 33,000 respectively.

GURGAON.

Mr. Parker's estimate was Rs. 16,000. Figures for the last six years are :—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand.	Number of assesseees	518	816	957	1,026	1,132
	Amount of tax, Rs.	13,679	14,242	16,641	17,744	19,811
Number of objections ...		267	195	218	269	464
Amount of remissions, Rs.		1,309	407	627	560	2,082
						2,008

The first assessments of income tax in this district were done well and carefully, but they were considered to be on the whole too lenient, and an increase was expected particularly in the town of Rewári, which had been lightly dealt with in comparison with the other parts of the district. The next year showed a slight increase in the demand with a fall in the number of objections and the amount of remissions. This was very satisfactory, but a still further rise was looked for and obtained in 1888-89. The objections rose somewhat, but the remissions allowed were small, and there were no balances outstanding, nor was it necessary to impose any penalties to recover the demand. On the whole it appeared that the first assessments had been made with accuracy, and that no over-assessment had taken place. The Government indeed in its review of the 1888-89 report was of opinion that the district was somewhat lightly taxed in comparison with its neighbours, Rohtak and Karnál. The following year showed a fair increase, and it was thought that even then, though the rural tracts were fully assessed, the town incidence was somewhat low and might be raised without any undue pressure being applied. The objections in this year became slightly more numerous, but the remissions were not great. In 1890-91 a large advance was made in the initial demand which resulted in the filing of 464 objections, being more than a third of the number of original assessees. The remissions were necessarily large, although the objections were all heard by the Deputy Commissioner, but the net result was a satisfactory increase of over Rs. 2,000. The figures for 1891-92 do not show much change from those of the previous year, the final demand was slightly increased, but the objections and remissions remained practically the same. It is a satisfactory feature that, with the rise in demand, the number of assessees nevertheless was largely reduced, and the incidence per assessee rose from Rs. 17 to Rs. 19. This shows that successful attempts are being made to reach the wealthier classes and to tax them adequately.

DELHI.

Mr. Parker's estimate Rs. 80,000. Figures since 1886-87 :—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand.	Number of assessees	2,468	2,640	2,676	2,611	2,494
	Amount of tax, Rs.	76,352	77,241	77,457	77,946	74,377
Number of objections ...		116	472	798	455	502
Amount of remissions, Rs.		3,171	2,828	6,665	2,534	5,426
						3,081

In the first year of the income tax the assessment was considered to have been carefully done, and the town was thought to be sufficiently highly rated, but it was expected that the tax on the rural tracts of the district might be raised. The year 1888-89 did not show much increase in the demand. The original assessments included many persons in the lowest class of assessees, who should not properly have been taxed at all, and the Deputy Commissioner who heard all the objections remitted the tax in a large number of these cases. The Sonapat tahsíl was recognised as being over-assessed. In the following year the demand again continued almost stationary, although the Deputy Commissioner took a careful personal interest in the management of the tax and heard all the objections himself. The yield did not yet reach Mr. Parker's estimate, but this was partly accounted for by the fact that some of the large traders in the Delhi city were taxed at Calcutta and Bombay instead of in the district. In 1890-91 the opening of two new cotton mills brought in a considerable increase under Part I, but this was more than counter-balanced by the failure of some trading firms, the full effect of which was not thought to have been felt in that year but to be likely to influence the demand of 1891-92 as well. As was anticipated the income in 1891-92 showed a still further slight decline, partly under Part I, due to reductions in the establish-

ments of some native firms, and partly under Part IV, owing to the failure of three or four small firms in the city from the stagnation of trade. Up till 1888-89 the two points in which the income tax administration of this district was open to criticism were the low assessment of the rural tracts and the undue taxation of the lowest classes of assesseees. Both these defects have been remedied. The year under report shows a higher rural incidence in all parts, and particularly in the Sonapat tahsil, while the proportion of assesseees under Class I is now only 42 per cent., far below the provincial average, and the incidence per assessee has risen since last year from Rs 29 to Rs 30. It is further satisfactory to note that only 36 per cent. of the total number of objections were from assesseees under Class I. The estimated final demand for 1892-93 is Rs. 74,000, and the Financial Commissioner is inclined to think that this district is now fully and fairly assessed.

KARNAL.

The figures for Karnal for the six years since 1886-87 are as below :—

	1886-87	1887-88	1888-89.	1889-90	1890-91.	1891-92
Final demand {	Number of assesseees	1,212	1,400	1,708	1,997	1,909
	Amount of tax, Rs.	18,025	22,399	28,001	40,059	37,962
Number of objections ...	572	132	458	459	766	460
Amount of remissions, Rs.	693	20	1,105	1,241	2,803	995

Mr. Parker's estimate for this district was Rs. 22,000 only. The above figures show that the demand in this district was continuously extended during the first four years of the operation of the income tax. In 1886-87 it was recognized that the demand was not by any means a full one, and that the town of Panipat in particular was assessed at a low rate. Even as it was, however, the first year's yield of income tax gave a marked advance on the previous year's license tax receipts, and the demand could hardly have been raised at one stroke to any greater extent. The following year showed a satisfactory increase in the number of persons assessed and the amount of the tax demanded. In 1888-89 there was a very large increase, the year being an unusually favorable one. Still the town incidence remained lower than the figure which Mr. Parker had estimated for it, and by a change in the boundaries of the Karnal District, with Hissar and Umballa, the limits of the former district were extended. On the whole the Deputy Commissioner estimated that the next year would show a very considerable increase even over the higher figures of 1888-89. This expectation was amply fulfilled and the final demand was increased by over Rs. 12,000. This increase was put down by the local officers to the care with which the assessments had been made, the agricultural prosperity of the year, the impetus given by the railway to trade, and by the extension of the limits of the district. It was not, however, clear that the whole of this large increase was legitimately obtained. The proportion of the assesseees under Class I to all the other assesseees was as high as 53 per cent., and there were large arrears which could not be collected by the end of the financial year. On the whole it seemed to the Financial Commissioner that the district was over-assessed, especially in the poorer classes, and Government concurred in this view. In 1890-91 accordingly special care was taken to exclude persons among the poorer classes whose incomes were possibly under Rs. 500 a year. Owing to this cautiousness, and to the reduced profits of contractors, there was a diminution in this year of over Rs. 2,000 in the final demand, and of 88 in the number of assesseees, and the Financial Commissioner and Government were of opinion that the district was no longer over-assessed, and that Rs. 38,000 represented approximately a full assessment. In 1891-92 very little change in the state of the income tax work took place. The final demand remained nearly constant, but the objections and remissions showed a very satisfactory reduction. There was a slight decrease in the figures under Part I, due to the reductions in the Local Funds and Kurjura estate

establishments. Under Part IV there was also a decrease of Rs. 17 in the incidence *per mille* in the town of Pánipat, which was the result of the completion of the Delhi-Umballa-Kálka Railway, and the consequent departure of some of the contractors who had been doing work on it. The estimates for the original and final demand for 1892-93 are Rs. 39,000 and Rs. 38,000, respectively under Part IV.

UMBALLA.

Mr. Parker's estimate was Rs. 60,000. The figures since 1886-87 are as below :—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand {						
Number of assessees	2,665	2,608	2,720	2,500	2,474	2,444
Amount of tax, Rs.	64,957	65,775	68,405	61,763	68,064	70,985
Number of objections ...	1,563	872	754	509	497	446
Amount of remissions, Rs.	2,937	2,165	1,505	5,166	1,840	2,964

The administration of the income tax in this district was not satisfactory at first. In 1886-87 the assessment lists were not published until October. This great delay threw back the whole work, many objections remained unheard at the end of the year, and there was an outstanding balance of more than Rs. 12,000 left over. The objections moreover were very heavy, being more than 50 per cent. in proportion to the number of assessees, and remissions were large. The distribution of the assessment was unequal, the cantonment being lightly taxed and the rest of the district being heavily assessed. On the whole the work was considered to be so unsatisfactory that a special officer was deputed in the following year to the task of revising assessments, and some improvement was manifested in the distribution of the demand. However, in 1888-89 the demand was distinctly high, and the objections still remained very numerous. The Deputy Commissioner heard all the objections in cases where the amount in dispute was over Rs. 10, and the amount remitted was not very large. The balance outstanding was nearly Rs. 1,000, and it was clear that the district was highly assessed. Moreover, the change in the boundaries of the districts which made over part of Umballa to Karnál, made it probable that a considerable decrease would take place. The final demand for 1889-90 was in fact nearly Rs. 7,000 smaller than that of the previous year, and this, in spite of the fact that the figures under Part I showed a decided improvement, owing partly to greater attention given by the Deputy Commissioner, and partly to the salaries of employés on the Delhi-Umballa-Kálka Railway coming under assessment. The assessments under Part IV were not made with sufficient care, especially in the Umballa Tahsil, where the remissions were in consequence very high. It appeared also that the richer classes in some of the towns were being let off too easily. Government was dissatisfied with the administration, and considered that the assessments were too low and the decrease unsatisfactory, and thought that the Deputy Commissioner ought to give his careful attention to the matter. These warnings had a good effect; and in 1890-91, the demand again rose to very nearly what it had been two years before. Moreover, the assessments were far more carefully prepared, the richer classes were adequately taxed, and yet the number of objections and the amount of remissions became smaller. This improvement has been maintained in the present year. Mr. Gladstone took great care and trouble in the matter, and sent up a carefully considered and interesting report. He was only able himself to thoroughly enquire into the Naraingarh Tahsil, in which he raised the assessments some Rs. 500 up to the limit of taxation. Jagádhrí town, and the Rúpar and Pípli Tahsils are still too lightly assessed he thinks. The rural incidence in Rúpar is much lower than in the rest of the district, and as the condition of that tahsil is very flourishing, it is probable that its assessment will be raised appreciably in future years. On the whole the Deputy Commissioner thinks that the fair limit of taxation has

been reached except in the Jagádhrí, Rúpar and Pípli Tahsílís, which will bear a slightly increased assessment. The income under Part I fell off by Rs. 2,349 owing to the departure of the employés of the Delhi-Umballa-Kálka Railway, the head-quarters of which has been transferred to Bengal. The number of objections was slightly smaller than last year, but the proportion of successful petitions rose from 29 to 50 per cent. This was not unsatisfactory, but was owing to the leniency shown in disposing of objections from the lowest class of assesseees, Rs. 10 assessments being freely remitted in doubtful cases. The proportion of assesseees under Class I was thus kept as low as 41 per cent., and the Financial Commissioner is satisfied that care has been taken to assess the richer traders fully, while allowing every consideration to the poorest class of persons liable to taxation.

SIMLA.

Mr. Parker's estimate was Rs. 35,000 The figures for the last six years for total demand under all the Parts are as follows :—

	1886-87.	1887-88	1888-89.	1889 90.	1890-91.	1891-92.
Number of assesseees ...	567	630	667	689	713	728
Amount of tax, Rs. ...	29,382	30,029	33,905	39,219	39,945	40,164
Number of objections ...	70	87	200	208	163	94

The circumstances of this district are quite exceptional, and the collections under Part IV form hardly more than half of the total. Owing to the migratory nature of the Simla population, and the presence, during the summer, of a large number of Europeans, the management of the income tax was at first a matter of great difficulty, and the collections were not so high as they should have been: there were also considerable balances outstanding at the close of each year. The income tax, however, from the beginning brought in a very much larger amount than the old license tax had done. The increase was chiefly due to the new taxation of house proprietors who had formerly escaped, and to the higher rate levied on the profits of banking companies and breweries. In the third and fourth years of the tax, although the balances remained large, the administration was being much improved, and since 1889-90 it has been decidedly good. The large increase in 1889-90 was due to an increase in trade and profits of the companies taxed under Part II. The last two years show a further steady increase. The number of objections in 1891-92 was considerably fewer than in the three previous years, but a somewhat high proportion (64 per cent.) was wholly or partially successful. An increase of about Rs. 1,000 is expected next year under Part I on the expiry of the present five years' compositions with two important companies.

KANGRA.

Mr. Parker's estimate Rs. 10,000.

	1886 87	1887-88.	1888-89	1889-90	1890-91.	1891-92.
Final demand. { Number of assesseees	542	522	545	541	630	711
{ Amount of tax, Rs	8,930	8,108	8,067	8,080	9,307	11,135
Number of objections ...	148	76	63	59	114	113
Amount of remissions, Rs.	450	486	231	135	349	444

In the first year 1886-87 the amount realised from income tax showed a very satisfactory increase over the former license tax receipts, and a fairly full assessment was made. The three following years did not realise such large collections, and in 1888-89, when the assessments were made with great

care and specially revised by the Deputy Commissioner, the final demand was nearly Rs. 900 less than it had been in 1886-87. No increase was expected to take place as the district is entirely rural, not containing a single town of over 6,000 inhabitants. However, in 1890-91 the Deputy Commissioner found it possible, by careful revision of the assessment lists, to increase the final demand by more than Rs. 1,000, and that without any serious addition to the number of objections, and without leaving over a large outstanding balance. In 1891-92 there was a still further advance of nearly Rs. 2,000 obtained under Part IV. This is ascribed to a careful revision of the assessments which was facilitated by the settlement operations which were approaching conclusion. It was found possible to raise the assessments considerably, especially in the Kángra Tahsíl. It is noticeable that the proportion of assessees under Class I is no less than 62 per cent., or higher than in any other district except Kohát and Hazára, and the rate of incidence per taxee has fallen since 1890-91 from Rs. 17 to 16. It will, therefore, be advisable that weight should be given to these facts in future assessments. Part II shows an income this year owing to the assessment of the Kángra Valley Slate Company which had escaped taxation for the two previous years. In 1886-87 it was assessed to tax in this district, but objected that the head office was at Lahore, where it was accordingly taxed. In 1891 enquiries were made from Lahore as to whether it still paid the tax there, and it was discovered that in 1889-90 and 1890-91 it paid no tax, the Lahore Collector believing that its head office was at Ráwalpindi, and that it was taxed there, and the Kángra Deputy Commissioner imagining that it was continuing to be taxed at Lahore. In future it will be assessed in the last named district.

HOSHIARPUR.

Mr. Parker's estimate Rs. 22,500.

	1886-87.	1887-88	1888-89	1889-90	1890-91	1891-92.	
Final demand {	Number of assesseees	1,122	1,126	1,311	1,357	1,421	1,449
	Amount of tax, Rs.	21,052	20,066	24,193	25,525	28,542	29,137
Number of objections		834	240	484	355	502	403
Amount of remissions, Rs		9,349	947	1,829	1,615	1,628	1,260

The final demand in 1886-87 was a very low one. The original demand was fixed at over Rs. 30,000, the result being that objections were filed by more than 50 per cent. of the original assessees. The remissions granted were very large, and were probably due rather to undue leniency in disposing of the objections than to any great defect in the first assessments. In the following year, the original assessment was put at a lower figure than the final demand for 1886-87. This showed carelessness in revising the previous year's assessments, and the final demand was of course very low indeed. Objections were naturally much fewer, as the assessment was very light, but the administration of the tax was considered to be in an unsatisfactory state, and a considerable increase was expected. The year 1888-89 showed a rise of over Rs. 4,000, and the management of the work was distinctly better, but the assessment was not yet thought to be a full one. The large increase led to the filing of a considerable number of objections, but remissions were not granted to any great extent. The following year showed a further marked improvement, and the condition of the tax was now considered to be good and stable. In 1890-91 a further increase was obtained without undue pressure, owing to the careful preparation of the assessment lists by the Deputy Commissioner. The number of objections rose, being more than one-third of the number of original assessees, but the remissions were still not large. There is little to say about the results of 1891-92. The final demand showed a slight increase, while objections and remissions were reduced. The Deputy Commissioner anticipates a final demand of Rs. 30,500 for 1892-93. On the whole the assessments appear to be very satisfactory, and little increase is to be expected except in the Dasúya Tahsíl, where the incidence is at present low and might be somewhat raised.

JULLUNDUR.

Mr. Parker's estimate was Rs. 35,000 under all the Parts. The figures under Part IV for the last six years are :—

	1886-87.	1887-88.	1888-89	1889-90	1890-91.	1891-92.
Final demand {	Number of assesseees	1,127	1,039	1,116	1,150	1,499
	Amount of tax, Rs	26,266	20,269	20,988	22,610	33,596
Number of objections ...	518	374	248	367	687	541
Amount of remissions, Rs	7,536	3,796	792	2,222	2,779	2,531

In the first years of the income tax, this district did not appear to contribute to the Provincial receipts to the extent which it should have done, considering its prosperous condition. In 1886-87 the assessments were carelessly made, and though the original demand was fairly large, it was found necessary to cut it down greatly, and remissions of more than 7½ thousand rupees were allowed. In the next year the revision of the assessments was not at all well done, and the first demand was put Rs. 2,000 below the final demand of 1886-87. Even then many objections were filed and remissions were apparently granted too freely. In 1888-89 the demand continued low, but remissions were not given so readily. It was, however, patent that the administration of the tax in this district had been unsatisfactory throughout, and Government thought that it might be necessary to depute an officer on special duty to revise the assessment lists. In 1889-90 a special Extra Assistant Commissioner, Mír Abid Hussain, was appointed for this purpose and did very good work, but his revisions were not made in time to be made use of during this year, and the demand still continued low. The year 1890-91 showed the excellent results of the special revision work which had been going on through the previous season, and the final demand was raised by nearly Rs. 11,000. The objections and appeals were, of course, high, petitions of objections being preferred by more than one-third of the original assesseees, but the remissions were not large. The year 1891-92 followed up the advance of the previous year with a further increase in final demand of over Rs. 1,200, the objections and remissions at the same time being reduced. The assessments are now in a very satisfactory condition, the proper taxation of the richer classes being well looked after. The assesseees under Class I are now only 45 per cent. of the whole, and the objections which came from them were only 30 per cent. of all the objections. The income under Part I rose by Rs. 4,556, viz., from Rs. 2,474 to Rs. 7,030. Of this increase a large sum was recovered as arrears from the estate of Sárdár Bikrama Singh, Ahluwália. The increase under Part IV for 1892-93 is estimated at Rs. 35,000, and a full assessment appears to have been reached.

LUDHIANA.

Mr. Parker's estimate was Rs. 26,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91	1891-92.
Final demand {	Number of assesseees	1,054	1,167	1,306	1,369	1,439
	Amount of tax, Rs.	19,862	22,641	24,327	25,320	26,623
Number of objections ...	248	321	459	371	337	353
Amount of remissions, Rs	1,915	1,762	2,348	1,666	865	1,407

The assessment of income tax in this district was at first pitched too low, the final demand of 1886-87 being only slightly in advance of the last collection, of license tax which had itself been falling considerably. Each year, however,

JULLUNDUR.

Mr. Parker's estimate was Rs. 35,000 under all the Parts. The figures under Part IV for the last six years are :—

	1886-87.	1887-88	1888-89	1889-90	1890-91	1891-92
Final demand {	Number of assesseees	1,127	1,039	1,116	1,150	1,499
	Amount of tax, Rs	26,266	20,269	20,988	22,610	33,596
Number of objections ...	518	374	248	367	687	541
Amount of remissions, Rs	7,536	3,796	792	2,222	2,779	2,531

In the first years of the income tax, this district did not appear to contribute to the Provincial receipts to the extent which it should have done, considering its prosperous condition. In 1886-87 the assessments were carelessly made, and though the original demand was fairly large, it was found necessary to cut it down greatly, and remissions of more than $7\frac{1}{2}$ thousand rupees were allowed. In the next year the revision of the assessments was not at all well done, and the first demand was put Rs. 2,000 below the final demand of 1886-87. Even then many objections were filed and remissions were apparently granted too freely. In 1888-89 the demand continued low, but remissions were not given so readily. It was, however, patent that the administration of the tax in this district had been unsatisfactory throughout, and Government thought that it might be necessary to depute an officer on special duty to revise the assessment lists. In 1889-90 a special Extra Assistant Commissioner, Mír Abid Hussain, was appointed for this purpose and did very good work, but his revisions were not made in time to be made use of during this year, and the demand still continued low. The year 1890-91 showed the excellent results of the special revision work which had been going on through the previous season, and the final demand was raised by nearly Rs. 11,000. The objections and appeals were, of course, high, petitions of objections being preferred by more than one-third of the original assesseees, but the remissions were not large. The year 1891-92 followed up the advance of the previous year with a further increase in final demand of over Rs. 1,200, the objections and remissions at the same time being reduced. The assessments are now in a very satisfactory condition, the proper taxation of the richer classes being well looked after. The assesseees under Class I are now only 45 per cent. of the whole, and the objections which came from them were only 30 per cent. of all the objections. The income under Part I rose by Rs. 4,556, *viz.*, from Rs. 2,474 to Rs. 7,030. Of this increase a large sum was recovered as arrears from the estate of Sárdár Bíkrama Singh, Abluwáha. The increase under Part IV for 1892-93 is estimated at Rs. 35,000, and a full assessment appears to have been reached.

LUDHIANA.

Mr. Parker's estimate was Rs. 26,000.

	1886-87.	1887-88.	1888-89	1889-90	1890-91	1891-92.
Final demand {	Number of assesseees	1,054	1,167	1,306	1,369	1,439
	Amount of tax, Rs.	19,862	22,641	24,327	25,320	26,623
Number of objections ...	248	321	459	371	337	353
Amount of remissions, Rs	1,915	1,762	2,348	1,666	865	1,407

The assessment of income tax in this district was at first pitched too low, the final demand of 1886-87 being only slightly in advance of the last collection, of license tax which had itself been falling considerably. Each year, however,

has shown marked improvement, and the demand has steadily risen, while no deterioration has been shown in the proportion of objections and remissions. In 1887-88, the second year of the administration, a special officer was appointed to the duty of revising the assessments. He did his work well, and that year showed a satisfactory increase in the amount of the tax; while remissions became smaller. In 1888-89 the improvement was maintained and increased, and although the objections filed and remissions granted were rather high, there was no balance left outstanding at the close of the year. The year 1889-90 showed a further increase in demand with a diminution of objections and remissions, and the same satisfactory result was obtained in 1890-91. A further increase in final demand was obtained in 1891-92. The objections rose by 16 only. Out of the total number of objections 353, 104 came from the Samrāla tahsīl, where a careful revision of the previous year's assessments had taken place. This was double the number which came from the same tahsīl in the year before, and this alone more than accounts for the slight increase in the total number of objections. That the enhancement, however, was not in any way arbitrary is shown by the fact that only 24 out of the 105 objections were accepted at all. The figures for the Jagrān tahsīl are also satisfactory; the tax has been raised while the number of assessees was diminished—a fact which points to the careful assessment of wealthier persons and the weeding out of assessees in the lowest classes. For the whole district the proportion of assessees under Class I is rather high, 58 per cent.; but as only 32 per cent. of the objections came from this class, it is safe to assume that improper assessments on persons not really liable were not made to any extent. The estimated final demand for 1892-93 is Rs. 30,131.

FEROZEPORE.

Mr. Parker's estimate Rs. 32,000.

	1886-87.	1887-88.	1888-89.	1889-90	1890-91	1891-92
Final demand.	Number of assessees	1,264	1,319	1,452	1,487	1,503
	Amount of tax, Rs.	29,319	33,052	35,613	38,921	39,095
Number of objections ..		462	349	492	309	333
Amount of remissions, Rs		3,589	3,916	4,160	3,750	3,313

The state of this district has been satisfactory throughout. The license tax had previously been lightly assessed, and the first year of the income tax régime showed a large increase over former receipts. The two following years also showed further increases, and the work continued to be well and carefully looked after. In 1888-89 it was noticed that the remissions were too high, and that the coercive processes were too much resorted to. Judging from these indications, Government was inclined to think that the district was perhaps over-assessed, and care was enjoined on the Deputy Commissioner in making his assessments for 1889-90. That year, however, showed a still further gain of Rs. 3,000, and the objections and remissions were at the same time reduced. The rural incidence was certainly not too high, and though the urban incidence was above Mr. Parker's estimate, it did not appear to be unduly heavy, and it was observed as a satisfactory symptom that the richer classes of assessees were adequately taxed. Ferozepore is the centre of the wheat export trade, and as such its yield is greater than would be the case if it were an ordinary district of similar agricultural conditions. On the whole it was not considered to be over-taxed. In 1890-91 the final demand slightly fell off owing to the leniency which was displayed in dealing with the objections made by the poor classes of assessees. The only feature in the administration of this district which had not been entirely satisfactory was the largeness of the remissions which have in every year amounted to nearly Rs. 3,000. In 1891-92 a slight increase was obtained in the final demand, but the remissions which were granted went above Rs. 3,000. The objections were somewhat fewer than in the previous year, but a large proportion of them (46 per cent.) were accepted. It is believed that the amount of remissions granted is largely due to leniency shown

in disposing of objections from the lowest grades of assesseees, as the proportion of Class I assesseees for the whole district is as low as 43 per cent. This is satisfactory, and on the whole the income tax seems to be well worked in this district, and the assessment which has not varied by as much as Rs. 500 during the last three years appears to have reached a full limit.

MOOLTAN.

Mr. Parker's estimate was Rs. 31,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand.	Number of assesseees	1,384	1,387	1,566	1,829	1,976
	Amount of tax, Rs.	26,749	26,892	29,613	36,018	38,175
Number of objections ...	327	275	364	470	546	541
Amount of remissions, Rs.	762	543	820	2,741	2,217	2,184

In the beginning the income tax was assessed very well in the city and cantonments of Mooltan, but the incidence in the rural tracts was decidedly low. By 1888-89 this defect in distribution had been remedied, and that year showed a satisfactory increase in the final demand. The number of objections rose somewhat, but remissions were not important. It was recognized that the taxable possibilities of the district had not yet been fully reached in spite of the marked improvement which had been effected. The following year 1890-91 exhibited a very large increase of over Rs. 6,000, and though the additions to the assessments brought in a large crop of objections, but remissions were not very great. The administration was in fact very satisfactory, and continued to be so in 1890-91, when a further increase was effected with a reduction in the amount of the remissions. Even now the district was not thought to be quite fully assessed, and it was found possible to raise the yield somewhat in 1891-92. That year showed an increase of eight in the number of assesseees, and of about Rs. 800 in the final demand, while objections and remissions stood practically at the same figure as they had been before. The assessment is now a decidedly full one, and it is probable, as the Deputy Commissioner and Commissioner think, that some assesseees are taxed at Rs. 10 who are really not liable to pay anything. This is the more likely, as the proportion of assesseees under this lowest class is as high as 57 per cent. There was a decrease under Part II of some Rs. 400, owing to the quarrels of two rival companies and consequent stoppage of work. The estimated final demand for 1892-93 under Part IV is Rs. 38,400.

JHANG.

Mr. Parker's estimate Rs. 15,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand.	Number of assesseees	985	960	1,075	1,205	1,254
	Amount of tax, Rs.	17,997	17,537	19,212	22,719	23,949
Number of objections ...	549	444	442	451	780	761
Amount of remissions, Rs.	1,982	899	988	531	3,293	6,181

The assessment of income tax in this district has always inclined to be rather heavy. In the first year more than half of the assesseees objected, and the remissions amounted to nearly Rs. 2,000, so that in 1887-88 it was found

necessary to slightly reduce the demand. In the next year a careful revision of the assessments brought about a considerable increase, and though the objections were numerous, few of them were successful, and the remissions were very small. The Financial Commissioner did not think that the district was at this time over-assessed, but Government was doubtful about it, and directed that particular attention should be paid to this subject by the Deputy Commissioner. In 1889-90 a further rise was obtained, but the number of objections was very considerable, and it was found necessary to resort rather freely to the penal provisions of the Act in order to collect the amount demanded. The Deputy Commissioner (Baron Bentinck) heard all the objections, and rejected most of them, but a large number of appeals were preferred successfully. The original demand was not much reduced, and Government was of opinion that too much rigour had been exercised, and that the district was over-assessed. No improvement was made in this respect in 1890-91. In that year more than one-third of the assessee objected, and though their objections were mostly rejected by the Deputy Commissioner, the Commissioner found it necessary to accept a large number of appeals, and the remissions exceeded Rs. 3,000. Considering the conditions and situations of the district, and the great distance which some of the assessee must have had to come to Lahore, the abnormal number of appeals preferred (200) pointed clearly to the fact that the district was considerably over-assessed. In spite of the knowledge that all previous assessments had been pitched too high, the initial demand for 1891-92 was put at almost the same figure as it had been in the previous year. In consequence, the objections continued to be very numerous—761 as against 780. As, however, in the two former years too much rigour had been exercised in disposing of the objections, so in this year too much leniency was probably shown, the proportion of successful objections being 72 as against 20 per cent., and the remissions reaching the very high figure of Rs. 6,181, not much less than one-fourth of the original assessment. The appeals numbered 79, but only 7 of them were successful. The Commissioner thinks that the tendency in this district, as in many other places, is to take in many persons in the lowest grades who should escape assessment altogether, while the rich traders in towns like Chiniot and Jhang are let off too lightly. In 1891-92 the assessee under Classes I and II were reduced by 107 and 75, respectively, but it is not equally satisfactory to find that the wealthier classes like V and VI were also reduced by 17 and 19. In fact in the administration of the tax in this district, in 1891-92, two things are apparent—first, that the primary assessments were very carelessly made by the Tahsildars, and secondly that the Deputy Commissioner went too far in the direction of leniency when disposing of the objections, all of which were heard by him in person. The Deputy Commissioner estimates the income for 1892-93 at Rs. 19,946, but the Commissioner thinks that it ought to reach Rs. 22,000 if the wealthier classes are adequately assessed, and in this estimate the Financial Commissioner is inclined to concur.

MONTGOMERY.

Mr. Parker's estimate Rs. 12,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand { Number of assessee	708	690	833	909	938	996
{ Amount of tax, Rs.	11,859	11,680	14,055	16,194	17,017	18,241
Number of objections ...	326	236	255	348	333	376
Amount of remissions, Rs.	1,636	485	920	1,170	1,510	1,612

In 1886-87 the assessment was made very fairly and moderately. Too many of the objections, however, were allowed, and the remissions were far higher than they should have been. The next year exhibited very slight difference in the final demand, the first assessments being pitched a good deal lower, and the remissions being consequently kept down to a low figure. It was seen, however, that the district was not fully assessed as yet, and in 1888-89 a careful original assessment, combined with the disposal by the Deputy Commissioner in person

of all objections, resulted in a substantial increase, while the remissions still remained very moderate. In each of the following years the Deputy Commissioner continued to give his careful attention to the administration of this tax, and to hear all objections personally, and the result was that an increased demand has been obtained each year without any formidable effects in the way of additions to the number of objections or the amount of remissions. It seemed, however, that the demand of 1890-91 was quite a full one, and that in the next year a slight decrease rather than any further advance was to be expected. Contrary to this anticipation the final demand of 1891-92 rose by more than Rs. 1,000, but the objections and remissions stood at rather a high figure, more than one-third of the original assessee's having filed petitions of objections. The proportion of assessee's under Class I is 53 per cent., a good deal above the provincial average, but perhaps not too high in a comparatively poor district like this. The first estimate for 1892-93 is put at Rs. 19,850, and Mr. Elsmie agrees with the Commissioner in thinking that a final demand under all the parts of Rs. 19,000 would represent a full assessment.

LAHORE.

Mr. Parker's estimate Rs. 55,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890 91.	1891-92.
Final demand.	Number of assessee's	1,520	1,592	1,556	1,626	2,238
	Amount of tax, Rs.	43,514	43,088	41,567	45,297	57,684
Number of objections ...		185	307	241	426	1,196
Amount of remissions ...		3,007	2,374	2,743	2,402	5,821

The assessments of 1886-87 were made out very fairly, but an undue leniency was displayed in the disposal of objections (every one of which was apparently accepted) involving a reduction of the original demand by Rs. 3,000. In 1887-88 a special officer was engaged in revising the assessments, but the demand declined in spite of an addition of 72 new assessee's. The remissions were not quite so large. In its review of the report for this year, Government noticed with surprise the diminished receipts in this district, and directed that an enquiry should be made into the cause of the decline and the prospects of the tax in future years. The next year showed a still further fall in the income from the tax, and it was believed that this was due not to faulty assessment or careless management, but to the fact that Lahore was not so rich as had been at first thought, nor so prosperous comparatively as districts like Delhi and Amritsar. In 1889-90, however, a considerable increase was obtained both under Part IV and under Part I, the latter being due to careful arrangements made by the Deputy Commissioner for the taxation of incomes under this part. In the following year a very large addition was made to the original assessments under Part IV, which were raised from Rs. 47,000 odd to over Rs. 63,000. The enormous increase of objections from 426 to 1,196, nearly half the number of original assessee's, together with the fact that remissions amounting to nearly Rs. 6,000 had to be made, show that the enhancement of assessments was not altogether judicious, and the Financial Commissioner thought with the Commissioner that a certain number of persons were probably assessed in the lower grades who ought not to have been taxed at all. The year 1891-92 did not show much improvement. Although the initial demand of Rs. 72,682 in 1890-91 had to be reduced to Rs. 66,861, yet the first assessment of the next year was fixed at Rs. 74,527. Naturally numerous remissions were necessitated, and Rs. 5,725 were finally surrendered on objections or appeals. The initial assessments for Lahore city and Anarkalli, as made out by the Tahsildars, were sent for revision to Sardar Narindar Singh, Honorary Extra Assistant Commissioner, before being published, and he largely added to the amounts. A petition against the assessments was then presented to the Deputy Commissioner by the inhabitants of the city and Anarkalli, and they were referred to a Committee of Revision, and the lists were finally published under orders of the Deputy Commissioner himself.

in each case. In spite of all this trouble, 371 out of the total of 768 objections came from Lahore city and 43 per cent. of all the objections were accepted, a large proportion compared to the provincial average. The appeals also were numerous, being 138 against 221 of the year before. Part II showed an increase of Rs. 440 owing to the assessment in this district of part of the profits of the Kangra Valley Slate Company, which had before not been assessed. The proportion of assessees under Class I is 51 per cent., which is very high in a district like Lahore, and it is a significant fact that no less than 54 per cent. of the objections came from this class. This shows the same defect in distribution of the tax which is apparent in so many other districts by which the poorer classes are rigorously brought under assessment, while the wealthier persons are let off easily. The Deputy Commissioner estimates the final demand of 1892-93 at Rs. 69,000, but considering the number of objections and successful remissions in 1891-92, the Commissioner thinks that Rs. 67,000 would represent a full assessment.

AMRITSAR.

Mr. Parker's estimate Rs. 50,000.—

	1886-87.	1887-88.	1888-89.	1889-90	1890-91	1891-92.
Final demand { Number of assessees	2,039	1,984	2,015	2,054	2,125	2,176
Amount of tax, Rs.	46,691	45,406	49,875	50,128	53,161	56,358
Number of objections ...	500	342	369	181	173	348
Amount of remissions, Rs	2,230	2,907	1,938	1,802	1,956	2,451

In 1886-87 the income tax was assessed fairly for the first time. The rate levied in the city of Amritsar itself was a full one, but the incidence over the rural parts of the district was distinctly low, showing an actual decrease from the receipts of the license tax. By 1888-89 the administration of the tax had improved, objections and remissions being smaller in number and amount, and the total demand exhibiting a very satisfactory increase. The assessments were made carefully, especially in Ajnāla. In the two following years the work continued to be very well done, each year showing an increase in the demand and a fall in the number of objections, while the comparatively small amount of outstanding balance is a sign that the district is not by any means over-assessed. The administration of the tax continued satisfactory in 1891-92. A large increase was obtained in the final demand, and though the number of objections rose from 173 to 348, i.e., were more than doubled, still only 23 per cent. of them were successful either wholly or partially, only four appeals out of 28 were successful, and the remissions were not at all large, considering the amount of the increase obtained. Amritsar city and tahsíl contributed most largely to the gain, with Rs. 2,913 in excess of the previous year, and this, in spite of the fact that about Rs. 1,000 formerly assessed on five firms trading here was lost to the district by their assessment in 1891-92 at Karachi and Bombay. The proportion of assessees under Class I is 45 per cent., and the small proportion of objections which came from this class (only 29 per cent.) shows that there has not been much mistake made in assessing them. The estimated initial and final demands under Part IV for 1892-93 are Rs. 60,500 and Rs. 58,300. The Commissioner thinks Rs. 60,000 a fair assessment for Amritsar.

GURDASPUR.

Mr. Parker's estimate Rs. 31,000.—

	1886-87.	1887-88	1888-89.	1889-90	1890-91.	1891-92
Final demand { Number of assessees	852	977	1,057	1,115	1,188	1,152
Amount of tax, Rs	21,610	22,475	23,540	25,685	28,690	29,562
Number of objections ...	196	162	307	396	491	315
Amount of remissions, Rs.	1,226	1,275	2,105	2,937	2,591	1,760

The first assessments of this district in 1886-87 were low. The next year though it showed a slight increase did not bring the district nearly up to the full level of assessment. The objections were not numerous, and the remissions were probably allowed more freely than would have been the case if the Deputy Commissioner had heard a fair share of the objections. In 1888-89 a further small rise was obtained. This was largely under Part I, for the assessment of incomes under which part there had not previously been any proper arrangements in force. In that year the Deputy Commissioner gave special attention to this subject, and the collections under Part I rose from Rs. 785 to Rs. 2,280. The administration of the tax was, however, not good on the whole. Many additional assesseees were brought in in the lowest grades, and the result was a large increase in the number of objections. The Deputy Commissioner heard few of them, and remissions in consequence reached a high figure. The year 1889-90 showed an improvement, though the objections and remissions both increased. The demand remained below Mr. Parker's estimate mainly by reason of a considerable falling off under Parts II and III in this year in consequence of the embarrassments and final failure of an important manufacturing company. The year 1890-91 showed a satisfactory increase of about Rs. 3,000, but the number of objectors rose considerably, being more than one-third of the number of original assesseees. In 1891-92 there was a distinct improvement. Not only was the rise in final demand well maintained but the objections fell from 491 to 315, as compared with the original assesseees from 37 per cent. to 24 per cent. More than half of the objections were accepted, but the remissions were smaller than they had been for the three years previous. The distribution of the tax is remarkably good. The wealthy traders are adequately taxed, the assessments of the rich persons in the towns of Batála and Patháńkot being fixed on the spot by the Deputy Commissioner in person, while the assesseees under Class I are only 38 per cent. of the whole. The estimated final demand for next year is put at Rs. 28,865, the slight decrease being due to the omissions of some doubtful Rs. 10 assesseees.

SIALKOT.

Mr. Parker's estimate Rs. 32,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand. {						
Number of assesseees	1,559	1,607	1,698	2,051	2,092	2,060
Amount of tax, Rs.	28,177	28,772	31,455	56,770	56,778	56,251
Number of objections ...	810	465	598	1,229	782	618
Amount of remissions, Rs.	4,447	2,035	2,396	2,754	3,084	1,586

The administration of the income tax in this district has been somewhat remarkable, the demand being more than doubled in its first four years. In 1886-87 the assessments were considered to be low both in the city and the rural parts of the district, a result which was partly attributed to the small amount of personal attention given by the Deputy Commissioner to the revision of assessments and the hearing of objections. In the following year a very slight increase was obtained, and the Deputy Commissioner continued to hear very few of the objections. However, in the course of 1888-89 the seeds were sown by a new Deputy Commissioner, Major Montgomery, of a great improvement in the administration of the tax and a very large increase in the demand. Major Montgomery had come to the district too late to do much in the way of revising the assessments of 1889-90, but during that year he went throughout the district, and personally revised nearly all the assessment lists on the spot, including a number of persons with large incomes who had hitherto entirely escaped taxation owing to the carefulness with which they had concealed the extent of their business operations. He also paid particular attention to the adequate assessment of the richer classes of assesseees who had formerly escaped with the

payment of insufficient amounts. The good result of this action was apparent from the different proportions which the assesseees under Class I bore to the total number of assesseees in 1888-89 and 1889-90, respectively, the proportion of Class I to the whole in the former year having been 54 per cent., and having sunk in 1889-90 to 40 per cent. The final increase of demand under Part IV was one of no less than Rs. 25,000. In spite of this enormous addition to the taxation, comparatively few of the objections made were successful, and the remissions only amounted to Rs. 2,754, while there was only a nominal balance of Rs. 10 left uncollected. In the following year, the final demand remained at nearly the same figure, only a very slight increase having taken place. More than one-third of the original assesseees objected, and the Commissioner thought that the district was over-assessed, particularly in the higher grades. In this opinion, however, the Financial Commissioner did not agree, considering the fact that the final demand had hardly increased at all since the former year; that objections had fallen from 1,229 to 782, and that remissions were not large, and the outstanding balance a merely nominal one. The state of affairs remained much the same in 1891-92. The final demand showed a small decrease, but the number of objections was reduced, and out of this diminished number only 12 per cent. were successful and only 35 appeals were made. The remissions, too, were smaller than they have ever been. The Commissioner still thought that the Siālkot city and cantonments were probably over-assessed in the higher grades, but the Financial Commissioner does not agree for the same reasons as were cited in 1890-91. The assesseees under Class I remain at the satisfactorily small proportion of 40 per cent. The yield for 1892-93 is estimated to be practically the same as in the last year under report. It is hoped that the distribution of the tax in the cantonment may be improved, the existing arrangements for assessment and hearing of objections by the same officer not being good, and no regular notebook of assesseees having been hitherto kept up. On the whole, the administration has continued very satisfactory, and a full and well distributed assessment has been obtained.

GUJRAT.

Mr. Parker's estimate Rs. 16,500.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand. { Number of assesseees	894	980	1,024	1,051	1,076	1,192
{ Amount of tax, Rs.	15,793	16,548	16,510	17,433	19,511	23,010
Number of objections ...	540	459	515	350	594	779
Amount of remissions, Rs	2,375	1,241	2,455	580	4,015	4,104

In 1886-87, although the assessments were pitched rather low than otherwise, the objectors numbered more than half of the original assesseees, and the remissions amounted to more than 12 per cent. of the original demand. In the next year the initial demand was slightly reduced, but the number of objections fell, as the remissions were not granted so freely, so that the final demand showed a fair increase; but it was recognized that the assessment was still a low one. In 1888-89 the original demand was put a good deal higher, but the amount of remissions granted was very large, and the final demand somewhat fell off. The assessments in this year were not made with due care in the first instance, and then they were not properly revised by the Deputy Commissioner, who moreover heard very few of the objections. The towns were thought to be certainly under-taxed. The management was not good on the whole, and it was found necessary to point out to the Deputy Commissioner some of the defects which were apparent in his administration of the tax, and to instruct him to take measures for securing a better state of things. The following year showed an improvement in every way, the final demand being slightly increased

while the number of objections fell, and remissions were greatly reduced. Unfortunately the amendment of this year was not continued in 1890-91, when the assessments were somewhat recklessly increased without the assignment of sufficient reasons, the result being that more than one-third of the persons assessed filed objections, and remissions to over Rs. 4,000 were granted. The management could not be considered in a satisfactory state, although the Deputy Commissioner gave great care to the disposal of objections, the whole of which were heard by him. The state of affairs became still more unsatisfactory in 1891-92. Although the district was known to be over-assessed, the initial demand under Part IV was raised to Rs. 27,114, or Rs. 7,603 above the final demand of the previous year. The objections rose from 594 to 779, or 60 per cent. of the original assesseees. Of these objections 84 per cent, however, were rejected, with the result that of the 204 appeals which followed, as many as 131 were accepted in whole or in part by the Commissioner. The remissions amounted to over Rs. 4,000. The initial demand for 1892-93 under Part IV has been put at Rs. 24,500, which Mr. Elsmie agrees with the Commissioner in thinking to be probably too high.

GUJRANWALA

Mr. Parker's estimate Rs. 17,000.

	1886-87	1887-88.	1888-89.	1889-90.	1890-91	1891-92.
Final demand { Number of assesseees	878	932	985	972	1,148	1,129
Amount of tax, Rs	16,284	16,776	17,071	17,506	22,786	23,227
Number of objections ...	453	311	373	230	362	247
Amount of remissions, Rs	2,301	1,704	2,008	654	* 1,266	975

In 1886-87 the results obtained by the new income tax were thought to be good in spite of the large proportion which the number of objections bore to the number of assessments, and of the considerable remissions which were granted. In the following year the final demand was slightly increased, and objections and remissions were diminished. In 1888-89 the final demand was only slightly increased, while a retrogression had occurred in the matter of objections and remissions. The assessment lists had not been revised with sufficient care, and although the remissions bore a large proportion to the original demand, still the Financial Commissioner thought that the richer classes in the district were not fully taxed. The year 1889-90 showed a slight improvement all round, partly due to the disposal of all objections by the Deputy Commissioner in person, but attention had not been paid to the question of the under-assessment of the richer classes, which had been noticed in the previous year—in fact the incidence in the towns of Gujranwala and Wazirabad was actually lower than it had been in 1888-89. This defect was remedied in 1890-91, when a large increase of Rs. 5,000 was obtained in the final demand, the objections and remissions not being high: 1891-92 showed a further improvement, an increase being obtained in the final demand, while the number of assesseees was reduced. The proportion of assesseees in Class I is now only 45 per cent., and the objections from them were only 40 per cent. of the whole. The total number of objections fell from 362 to 247, and of these 28 per cent. only were successful. The remissions were also reduced, compared with last year. The increase which was obtained under Part IV was principally in town assessments, but the incidence in Rámnagar and Eminabad is still low, and special enquiries are being made about it. On the whole the administration has been very satisfactory, and not much increase is expected, although the initial demand for 1891-92 has been fixed at Rs. 27,353, which seems rather too high.

SHAHPUR.

Mr. Parker's estimate Rs. 12,500.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand. { Number of assessesees	809	768	709	805	821	844
{ Amount of tax, Rs	15,028	14,512	11,730	14,074	15,051	15,760
Number of objections ...	559	357	208	412	327	294
Amount of remissions, Rs	3,977	4,246	618	1,198	704	564

Since 1888-89 the administration of the tax in this district has been good. Mr. Parker's estimate for the district was only Rs. 12,500 under all the parts, yet the final demand under Part IV only in the first year of its operation was over Rs. 15,000. The objections, however, numbered more than half the assessesees, and the remissions bore a proportion of over 20 per cent. to the original assessments. Moreover an influx of petty contractors in connection with the Sind-Sagar Railway accounted for a part of the demand which would be only temporary. On every ground it was expected that the income would tend to fall rather than to rise. The year 1887-88 did not show any improvement, but the defects of the previous year were rather more marked than before. Thus the initial demand fell, but the remissions were even larger than in 1886-87, and the final demand showed a decrease. In 1888-89 the effects of more careful administration were apparent in the great decrease of objections and remissions. True the initial and final demands were much reduced, but this was due to the departure of the railway contractors who had contributed to the tax in the two previous years, and to the bad harvests of this year, which had a considerable effect on a district so largely agricultural as Shahpur. The increase obtained in 1889-90 was attributed principally to the greater agricultural prosperity, and the same cause accounted for the further advance which was made in 1890-91. In the latter year, however, more than one-third of the assessesees objected, and it was thought that the taxation of the lower and poorer grades was probably rather too rigorous. In 1891-92 the final demand was increased by Rs. 700 while the objections and remissions were both reduced. The remissions in fact were smaller than in any other year, and amounted to only 3 per cent. on the original demand. Of the objections preferred, 84 per cent. were rejected, and only 5 appeals were made in all. It appears that a final standard of assessment has now been reached, which is likely to vary little in the next few years. The assessesees under Class I are still 54 per cent. of the whole, but the number of objections coming from them was proportionately smaller than from the other classes, so the Deputy Commissioner seems to have succeeded in his endeavours to relieve from assessment all doubtful cases of assessment of the lowest grades and to look for increase of demand from the due taxation of the more wealthier traders. The demand for 1892-93 is estimated to be about the same as for 1890-91.

JHELMUM.

Mr. Parker's estimate Rs. 18,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand. { Number of assessesees	913	955	1,035	1,139	1,054	1,039
{ Amount of tax, Rs.	17,412	18,042	18,729	24,672	22,729	21,753
Number of objections ...	507	405	494	476	303	511
Amount of remissions, Rs.	2,372	1,744	3,113	2,329	1,783	3,538

The license tax demand in this district had been by no means high, and the income tax assessments in 1886-87 did not show so large an increase over the former demand as they should have done. Nevertheless more than half of the assessee objected, and remissions of over Rs. 2,000 were granted. This was distinctly unsatisfactory, the poor result obtained being due greatly to the carelessness of the original assessments, especially in the Pind Dádan Khan and Chakwál tahsils, and secondly to the undue leniency displayed in the disposal of objections. The following year showed an improvement, but in 1888-89 a very slight increase in demand was accompanied with a large rise in the number of objections and the amount of remissions allowed. The original assessments were not done carefully, and the Deputy Commissioner in omitting to hear more than a very small number of the objections, did little to minimize the effects of the first mistake. In the year 1889-90 a marked improvement was manifest. The assessments were made carefully and revised by the Deputy Commissioner, who also heard all the objections. This increased attention to the income tax question resulted in an addition of nearly Rs. 6,000 to the receipts, while the number of objections actually fell off. In 1890-91, although the objections and remissions became still smaller, yet that was partly the result of undue caution in reducing the original demand, and was not quite satisfactory. The results of 1891-92 showed a still further decline. The initial demand was Rs. 779 higher than that of the previous year, but the final demand was Rs. 976 less than the previous one, the remissions being larger than in any former year.

The objections numbered nearly half of the original assessee, and over one-third of them were accepted. Besides this, the appeals reached the high figure of 62, of which 27 were accepted wholly or in part. The decrease in final demand was in the town taxation which fell off by Rs. 1,047. This was particularly the case in Pind Dádan Khan where remissions were probably granted too freely. The unsatisfactory results of last year were probably largely due to the fact that the district had four changes of Deputy Commissioners, most of them being quite new to the district. It is hoped that now Mr. Silcock has been reappointed there the administration may improve.

RAWALPINDI.

Mr. Parker's estimate Rs. 40,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand.	Number of assessee	1,723	1,446	1,422	1,614	1,532
	Amount of tax, Rs.	34,456	31,209	30,587	36,941	33,070
Number of objections ...	1,317	888	652	1,166	915	792
Amount of remissions, Rs.	9,607	8,520	3,148	6,629	4,976	5,065

The administration of the tax in this district has throughout been a work of great difficulty, and the demand has been subject to great fluctuations year by year, as was the case with the license tax before it. In 1886-87 more than half the assessee objected, and the remissions nearly reached the large figure of Rs. 10,000. The assessments were obviously bad, a certain number of persons being assessed who were not really liable, and the remissions were made greater even than necessary by the leniency with which petitions of objections were accepted. The year 1887-88 showed no improvement. The bad assessments of the previous year were not properly revised, the final demand showed a falling off, while the remissions were even higher in proportion to the demand than in the year before. In 1888-89 it was only found possible to lower the objections and remissions by the weak and unsatisfactory method of reducing the initial demand far below its proper limit. The administration was distinctly bad and suffered by frequent changes of Deputy Commissioners and by the incompetence or carelessness of the Tahsildars who were employed in fixing the first assessments. The total

assessment of the district was considered to be certainly too low, and in its review of the report for 1888-89 the Government suggested that it might be necessary to send an officer on special duty to revise the assessments. An improvement was, however, effected in 1889-90, the final demand being increased by more than Rs. 6,000. Still the number of objections and the amount of remissions also increased, and there was a balance of Rs. 663 outstanding at the end of the year. On the whole it was thought that though the condition of the district was still somewhat unsatisfactory, yet in view of the increased receipts the deputation of a special officer was unnecessary. The work was, therefore, carried on by the usual agency in 1890-91. The result was not good. The final demand fell very considerably, yet the objections were very numerous, being more than one-third of the number of assesseees, and the remissions amounted to nearly Rs. 5,000, or 13 per cent. of the original assessment. The decrease was partly due to the inaccuracy of the original assessments, a matter which had been injuriously affected by several changes which had taken place among the Tahsildárs. The Deputy Commissioner, however, was also partly responsible, as he did not exercise sufficient care in checking and revising the assessments, and as he left more than three-quarters of the objections to be heard by other persons. The administration of the tax was certainly not all that could be wished, although the agricultural depression of the year 1890-91 had something to do with the decrease, and although the Financial Commissioner was of opinion that too much had been expected of the district. He thought that the experience of subsequent years would show that the district was really over-assessed, both in the urban and rural parts. This opinion was borne out by the results of 1891-92. The initial demand was reduced by over Rs. 1,000, but more than half the assesseees objected, and 45 per cent. of the objections were successful. An addition to the remissions was granted; there were 26 successful appeals out of 55, and the total amount surrendered on objection and appeal was over Rs. 5,000. The Commissioner noticed the number of successful objections from the three lowest grades. Fifty-one per cent. of the assesseees and 46 per cent. of the objectors came from the Rs. 10 Class, and out of the persons assessed under this class, no less than 162 were let off taxation altogether. It appears then that the lowest classes were somewhat rigorously assessed, and yet the number of original assesseees under all classes has fallen from 1,974 in 1889-90 to 1,796 in the next year, and to 1,619 in 1891-92. The administration of the income tax is still in a decidedly unsatisfactory condition. The estimated income under Part IV for 1892-93 is Rs. 33,000 out of an initial demand of Rs. 36,000. The Financial Commissioner, however, is inclined to think with the Commissioner that it is doubtful whether any increase at all, certainly so large an increase as this, can properly be obtained.

HAZARA.

Mr. Parker's estimate Rs. 6,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand {	Number of assesseees	382	423	528	547	550
	Amount of tax, Rs.	4,860	5,570	7,413	7,968	8,303
Number of objections ...		87	145	156	173	205
Amount of remissions Rs.		358	366	413	622	562

There is not much to be said about this district, which takes an insignificant position among the contributors to the income tax demand of the Punjab. The administration has been on the whole good, the final demand having steadily increased year by year up to 1890-91. Unfortunately, however, the increase in demand has been accompanied also by a steady rise in the number of objections and the amount of the remissions. The latter amounted in 1890-91 to Rs. 1,446, or about 14 per cent. on the initial demand. This was very heavy, and as the Deputy Commissioner heard all the objections himself, it

appeared that the mistake was rather in a careless framing of the original assessments than in any undue leniency in the disposal of objections. An advance was made in 1891-92 as shown by a decrease in objections and remissions. The final demand was practically the same as last year, but objections fell from 205 to 117, and remissions from 1,446 to 562, or from 13 per cent. to 6 per cent. of the initial demand. The Deputy Commissioner heard the whole of the objections.

PESHAWAR.

Mr. Parker's estimate Rs. 30,000.

	1886-87	1887-88.	1888-89.	1889-90.	1890-91	1891-92
Final demand {	Number of assessee	909	1,075	1,149	1,352	1,439
	Amount of tax, Rs	20,123	21,654	21,882	24,997	28,645
Number of objections ...		474	434	621	762	690
Amount of remissions, Rs		4,915	2,284	6,457	4,737	4,125
						4,723

The management of the tax in this district has been found somewhat difficult. In previous years the license tax had been subject to very great fluctuations, and there was no sound basis on which to found the new lists of assesseees for income tax. Mardán had been over-assessed in the old times, and therefore the demand under the new Act in 1886-87 was very slightly in excess of the amounts which had been previously realised. In spite, however, of the caution with which the first assessments had been framed, the objectors were more than one-third of the assesseees, and remissions of nearly Rs. 5,000 were allowed. The following year showed a fair increase in the final demand, and the remissions were reduced by more than half, but it was still thought that the district was lightly assessed. In the next year, when the increase obtained was very small, the figures for objections and remissions went up enormously, and the result of the year's working was not considered at all satisfactory. It appeared to be due partly to careless assessments, by which a large number of fresh assesseees were included after a too hasty investigation into their circumstances, and partly to undue leniency in admitting objections. In Pesháwar the latter is a difficulty which cannot be got rid of, as the Deputy Commissioner has never sufficient time to spare from his political work for the hearing of a large number of objections, and their disposal must necessarily be principally left to subordinate officers. The Government in its Review of the Report for 1888-89 remarked that the assessment appeared to be too low, and suggested that it might be necessary to depute an officer on special duty to the work of revising the assessment lists. The next year, however, showed a marked improvement in the amount of the final demand, and the remissions, though still very heavy, fell considerably from the high figures of the year before. In 1890-91 the improvement continued. The final demand was largely increased, and both objections and remissions became somewhat smaller.

The results of 1891-92 do not show much improvement over those of the previous year. True, the final demand rose by Rs. 1,500, but the number of objections and the amount remitted which had formerly been very large, grew to still more formidable dimensions. Seven hundred and fifty-eight persons objected out of 1,759 assessed, and of the objections no less than 47 per cent. were successful wholly or partially. Considering that the number of assesseees was in 1890-91 reduced, and objections from 1,697 to 1,439, it appears to have been rather careless to assess as many as 1,759 persons in the first instance in 1891-92. There were only two appeals, which were both dismissed.

There is no doubt that some of the most wealthy persons in this district escape a full assessment, because their trade is largely in Central Asia, and the extent of it cannot be properly estimated, and because some are large contractors about the particulars of whose contracts it is almost impossible to obtain accurate information. The towns, with the exception of Pesháwar, have not a high rate of incidence. The estimated initial and final demands for 1892-93 are Rs. 36,000 and Rs. 32,000.

KOHAT.

Mr. Parker's estimate Rs. 4,500.

	1886-87.	1887-88.	1888-89.	1889 90	1890-91.	1891-92.
Final demand. { Number of assesses	88	109	131	149	187	233
{ Amount of tax, Rs	1,260	1,491	1,711	2,169	2,635	3,514
Number of objections ...	64	73	36	42	72	128
Amount of remissions, Rs	1,056	336	200	85	207	714

This district occupies the lowest place in the income tax contribution list. In 1886-87 the first assessment was carelessly made. Sixty-four out of 156 persons assessed made objections, and 60 of those were successful, the result being that Rs. 1,056 out of Rs. 2,316 was remitted. The Deputy Commissioner heard none of the objections, and the work for that year was careless in the extreme. The next year showed some advance, but the objections and remissions were still far too high compared to the total amounts involved, and the Deputy Commissioner again failed to dispose of any of the objections himself. In 1888-89 an improvement was apparent. However both the Financial Commissioner and the Government were of opinion that the assessment was on the whole distinctly low, especially in the rural tracts. 1889-90 showed a good increase, which was well followed up in the next year 1890-91, when the Deputy Commissioner heard all the objections, and only reduced the original demand to a small extent. In the year 1891-92 a very high proportionate increase of nearly Rs. 900 was obtained owing to the careful revision of the assessments of the Hangu tahsil and the Teri ilāqa, both of which had previously been worked in a somewhat rough and ready fashion. The number of objections rose from 72 to 128, and 44 per cent. of those made were successful, the remissions granted amounting to as much as 17 per cent. of the original demand. On the whole, however, the management has been satisfactory, and the Financial Commissioner thinks that it may be found possible to obtain the full yield of Rs. 4,000 which is anticipated for 1892-93 under all the parts.

BANNU.

Mr. Parker's estimate Rs. 6,500.

	1886-87	1887-88	1888-89.	1889-90.	1890-91.	1891 92
Final demand. { Number of assesses	311	343	374	364	396	423
{ Amount of tax, Rs.	5,358	5,785	6,129	6,204	6,650	7,213
Number of objections ...	146	118	90	131	116	141
Amount of remissions, Rs	368	439	245	925	523	724

There is very little to be said about the condition of this district. The administration of the income tax has been good throughout, the first assessments of 1886-87 showing a satisfactory increase over the low license tax receipts, and each subsequent year having added something to the demand. The remissions have not been large except in 1889-90, when the initial demand was raised too suddenly by exactly Rs. 1,000 over the final demand of the year before. The same mistake was repeated in 1891-92, when the initial demand was put at Rs. 7,937, the final yield of 1890-91 having only been Rs. 6,650. The number of objections rose to 141 and the remissions to Rs. 724. The

enhancement made appears to have been too sudden, otherwise the Financial Commissioner is not at all dissatisfied with the condition of the district, and thinks the figures for this year represent a very fair assessment.

DERA ISMAIL KHAN.

Mr. Parker's estimate Rs. 13,000.

	1886-87.	1887-88.	1888-89	1889-90.	1890-91.	1891-92
Final demand. {	Number of assesses	688	703	791	800	812
	Amount of tax, Rs.	11,513	11,961	13,863	14,672	15,048
Number of objections ..		146	177	335	251	156
Amount of remissions, Rs		1,018	972	1,575	1,406	1,093
						1,735

The assessment in the first year 1886-87 was fairly well done, but the final demand did not show a sufficient advance on the license tax income, and the remissions were very high in proportion to the original assessments. By 1888-89 an improvement had been effected, and the final demand was very considerably augmented; the remissions, however, were very high, and the Financial Commissioner, therefore, thought that the district was fully assessed. The Government, however, in its Review of that year's Report comparing this district with Muzaffargarh came to the conclusion that the assessment was too light rather than too heavy. In the report for 1889-90 it was explained that Dera Ismail Khan could never yield the same tax as Muzaffargarh, a district well suited to the cultivation of rich crops as cotton, sugar-cane and indigo, while Daman and the Thal in Dera Ismail Khan were particularly liable to drought, and never very fertile even in favorable years. Considering these circumstances, the small increases obtained in 1889-90 and 1890-91 were considered satisfactory, and the district thought to be fully assessed. In spite of this the initial demand was raised by Rs. 1,210 in 1891-92 and again of over Rs. 500 was obtained in the final demand at the expense of a heavy rise in objections and remissions. The former numbered 304 against 156 in the previous year, and no less than 56 per cent. were successful, while the remissions amounted to more than 10 per cent. of the initial demand. The increase obtained is ascribed to a careful revision of the assessment lists and to the large profits made during the year by the grain dealers in Bhakkar and Lerah. The estimated demand for 1892-93 is Rs. 15,500, which involves a further increase of nearly Rs. 500.

The Financial Commissioner is inclined to think that the district is already fully assessed, and he thinks that great care should be exercised by the Collector in seeing that assessments are not unduly enhanced in trying to obtain a further increase of income.

DERA GHAZI KHAN.

Mr. Parker's estimate Rs. 10,000.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand. {	Number of assesses	665	669	848	832	846
	Amount of tax, Rs.	10,049	9,923	12,397	12,790	13,929
Number of objections ...		48	101	586	222	180
Amount of remissions, Rs.		550	484	4,332	703	760
						1,051

Beyond the bare figures very little information was given in the reports from this district for the first two years of the income tax administration. It was thought that the assessments were low. In 1888-89 the initial

demand was increased suddenly by over Rs. 6,000. The objections were consequently numerous, and remissions very largely granted, to the extent of 26 per cent. on the original demand, 25 per cent. of which was allowed to objectors from the Sadr tahsíl. There was undoubtedly excessive leniency in disposing of objections as well as a carelessness in raising the assessments at one jump to such an extent. The Deputy Commissioner heard few of the objections. The Government thought that the assessment was low as compared with Muzaffargarh. In the following year 1889-90, however, the assessments were carefully made, and remissions greatly cut down. Mr. Elsmie had visited the district in 1887, and had come to the conclusion that it was never likely to yield a high income tax revenue. In 1891-92 the number of assesseees under Part IV was slightly reduced, and the final demand fell by about Rs. 300. There was, however, also satisfactory reduction of the number of objections, but the remissions rose from Rs. 760 to Rs. 1,051, or about 7 per cent. on the original demand. A final yield of over Rs. 14,000 is estimated for 1892-93, but the Financial Commissioner is inclined to think that with this district as with Dera Ismail Khan, the assessment is a full one, and to recommend caution in the framing of assessments for future years.

MUZAFFARGARH.

Mr. Parker's estimate Rs. 10,000—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Final demand. { Number of assesseees	985	979	968	958	924	916
{ Amount of tax, Rs.	16,176	16,174	16,013	16,831	15,274	15,262
Number of objections ...	374	201	153	212	135	156
Amount of remissions, Rs.	1,317	304	114	1,064	383	344

This district has been well and fully assessed from the first. In fact Mr. Parker, writing in 1888-89, thought that over-assessment had taken place. In this view he was not at one with the Financial Commissioner who took into consideration the lowness of objections and remissions. There was a considerable increase in 1889-90 accompanied by a fall of 10 in the number of assesseees, the additional amount being almost entirely recovered from a single railway contractor. On the whole the district is thought to be fully but not over-assessed. In 1890-91 it was found necessary to reduce the initial and final demands considerably. The number of objections and amount of remissions were at the same time greatly reduced, and the assessment of the tax appeared to be very fair and well distributed. This satisfactory state of things continued in 1892-93, the figures being scarcely altered at all from those of the previous year.

* I have the honor to be,

Sir,

Your most obedient Servant,

ARTHUR J. GRANT,

Junior Secretary to Finl. Commr., Punjab.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886, from Salaries, Pensions and Gratuities paid by Government in the year 1891-92.

1	2	3	4	5	6	7	8	9	10
Class.	INCOME.	PAID BY GOVERNMENT.							
		Salaries.		Pensions and Annuities.		Gratuities.		TOTAL.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
I	Rs. 500, but less than Rs. 750 ..	Rs. 977	Rs. 12,563	Rs. 141	Rs. 2,048	..	..	Rs. 1,121	Rs. 14,931
II	" 750 " " 1,000 ..	588	9,573	84	1,697	..	..	672	11,270
III	" 1,000 " " 1,250 ..	158	4,000	93	2,355	..	..	251	6,394
IV	" 1,250 " " 1,500 ..	143	4,111	30	773	..	..	173	4,884
V	" 1,500 " " 1,750 ..	42	1,112	20	689	..	..	62	1,831
VI	" 1,750 " " 2,000 ..	169	6,073	22	785	..	..	191	6,858
	Total I to VI ..	2,077	37,791	393	8,377	..	..	2,470	46,168
VII	Rs. 2,000, but less than Rs. 2,500 ..	220	11,233	67	3,010	..	..	287	14,303
VIII	" 2,500 " " 5,000 ..	252	21,002	52	4,520	..	..	304	26,212
IX	" 5,000 " " 10,000 ..	183	31,149	17	2,801	..	..	200	33,950
X	" 10,000 " " 20,000 ..	99	30,104	10	2,886	..	..	109	32,990
XI	" 20,000 " " 30,000 ..	46	21,770	1	625	..	..	47	22,395
XII	" 30,000 " " 40,000 ..	7	4,841	..	..	..	..	7	4,841
XIII	" 40,000 " " 50,000 ..	7	5,920	..	..	..	..	7	5,920
XIV	" 50,000 " " 1,00,000 ..	1	2,467	..	..	..	..	1	2,467
XV	" 1,00,000 or above ..	..	..	..	..	..	..	..	..
	Total VII to XV ..	815	1,29,236	147	13,842	..	..	962	1,43,078
	GRAND TOTAL ..	2,892	1,67,027	540	22,219	..	..	3,432	1,89,246

RETURN No. II.

(RULES 14 AND 20).

Statement showing the Collections of the Tax under Act II of 1886, from interest on securities in the year 1891-92.

1.	2	3	4	5	6	7	8	9	10
CLASS.	RATE OF TAX.	SECURITIES OF THE GOVERNMENT OF INDIA.		BONDS OR DEBENTURES CHARGED BY PARLIAMENT ON REVENUES OF INDIA.		SECURITIES OF LOCAL AUTHORITIES OR COMPANY.		TOTAL.	
		Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I to VI	At 4 pies in the rupee...	61,116	23	..	..	..	..	61,116	23
II to XV	At 5 pies in the rupee...	2,60,01,884	11,461	..	..	2,23,500	337	2,62,24,884	11,798
	Total ..	2,60,62,500	11,484	..	..	2,23,500	337	2,62,86,000	11,821

* Vide Return No. III, Column 13.

RETURN

(RULE

Abstract Statement showing the Collections of the Tax

1	2			3	4	5	6	7	8	9	10	11	12
CLASS.	AMOUNT OF INCOME.			Salaries, Pensions, Annuities and Gratuities paid by Government		Salaries, Pensions, Annuities and Gratuities paid by Local Authority		SALARIES, &c. PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS AND PRIVATE EMPLOYERS				Profits of Companies.	
								Tax levied under					
								Sec. 9 (1).		Sec. 9 (2)			
				Number of assesses	Amount of tax	Number of assesses.	Amount of tax	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
	Rs	but less than	Rs		Rs.		Rs.		Rs.		Rs.		Rs.
I	500		750	1,121	14,931	305	3,326	208	1,936	339	2,073	1	17
II	750	"	1,000	672	11,270	80	1,278	71	1,144	58	889	1	15
III	1,000	"	1,250	251	6,394	72	1,658	76	1,605	67	1,462		
IV	1,250	"	1,500	173	4,884	22	510	23	594	34	925	1	28
V	1,500	"	1,750	62	1,831	7	248	26	900	23	718	1	42
VI	1 750	"	2,000	191	6,858	25	937	24	840	39	1,321	...	...
Total of Classes I to VI				2,470	46,168	511	7,907	428	7,019	560	7,388	4	102
VII	Rs. 2,000	but less than	Rs 2,500	287	14,303	25	1,313	35	1,828	36	1,625	2	119
VIII	2,500	"	5,000	304	26,212	18	1,779	54	3,400	80	6,149	2	193
IX	5,000	"	10,000	200	33,950	7	1,118	6	976	22	3,335	1	224
X	10,000	"	20,000	109	32,990	"	"	"	"	5	1,114	5	1,913
XI	20,000	"	30 000	47	22,395	"	"	"	"	3	1,834	"	"
XII	30,000	"	40,000	7	4,841	"	"	"	"	"	"	"	"
XIII	40,000	"	50,000	7	5,920	"	"	"	"	"	"	"	"
XIV	50,000	"	1,00,000	1	2,467	"	"	1	1,562	"	"	3	11,068
XV	1,00,000 and more	...	"	...	"	"	"	1	4,514	"	"	1	3,055
Total of Classes VII to XV				962	1,43,078	50	4,210	97	12,289	146	14,057	14	16,572
GRAND TOTAL				3,432	1,89,246	561	12,177	525	19,308	706	21,445	18	16,674

* These figures are taken from column 4 of Return No. II, and cannot be allotted to any N. B.—The final total in column 22 should agree very closely with the Accountant-General's figures, as

No. III.

20)

under Act II of 1886 in the year 1891-92.

13	14	15	16	17	18	19	19a	20	21	22	23
Interest on Securities.	Other sources of Income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous receipts.	Total of columns 17, 18, 19 and 19a.	Refunds.	Net collections.	REMARKS.
Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.							
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
* 23	20,074	2,00,661	22,018	2,22,954	435	..	253	2,23,612	3,848	2,19,794	
	7,599	1,10,595	8,481	1,25,191	264	...	105	1,25,560	1,222	1,24,338	
	4,368	89,944	4,834	1,01,063	235	...	36	1,01,334	1,055	1,00,279	
	2,755	76,635	3,008	83,576	78	...	14	83,668	941	82,727	
	1,667	58,235	1,786	61,974	112	...	7	62,093	594	61,490	
	1,291	54,029	1,570	63,985	126	...	6	64,117	599	63,518	
				23	...	...	...	23	...	* 23	
23	37,754	5,90,099	41,727	6,58,766	1,250	...	421	6,60,437	8,259	6,52,178	
337	1,177	64,076	1,562	83,601	53	...	7	83,661	1,191	82,470	
	1,494	1,27,372	1,052	1,65,114	83	...	4	1,65,201	2,844	1,62,357	
	454	76,971	690	1,16,574	103	...	2	1,16,679	922	1,15,757	
	117	37,520	236	73,537	...	...	...	73,537	803	72,734	
	14	8,590	64	32,810	...	...	...	32,810	54	32,765	
	6	5,227	13	10,068	...	...	...	10,068	...	10,068	
	3	3,454	10	9,374	...	...	...	9,374	..	9,374	
	7	11,903	12	27,000	...	...	...	27,000	445	26,555	
	...	...	2	7,569	...	...	...	7,569	...	7,569	
* 11,461	...	...	...	11,461	...	...	...	11,461	...	11,461	
11,798	3,272	3,35,118	4,541	5,37,117	239	...	13	5,37,369	6,259	5,31,110	
11,821	41,026	9,25,212	46,268	11,95,888	1,489	...	434	11,97,806	14,518	11,83,288	

particular class or classes,

that officer has "verified" all the copies of Return No. III received from Districts.

RETURN

(RULE

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICT.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III A and													
DELHI.	Hissár	19	472	...	472	...	472	19	472	...	...	...	...
	Rohtak	11	156	...	156	...	156	11	156	...	...	...	...
	Gurgáon	15	344	...	344	...	344	15	344	...	...	...	...
	Dellú	135	4,701	...	4,685	...	4,685	135	4,685	1	20	...	...
	Karnál	18	627	...	627	...	627	18	627	...	...	...	...
	Umballa	107	3,568	...	3,568	...	3,568	107	3,568	...	...	...	...
	Simla	207	8,280	...	8,280	...	8,280	207	8,280	2	9	...	...
	Total for Division	512	18,148	...	18,132	...	18,132	512	18,132	3	29	...	...
JULUNDUR.	Kángra	47	1,440	...	1,440	...	1,440	47	1,440	...	...	...	...
	Hoshiárpur	25	548	...	548	...	548	25	548	...	...	...	...
	Jullundur	47	7,030	...	7,030	...	7,030	47	7,030	...	...	...	...
	Ludhiána	35	734	...	734	...	734	35	734	...	...	...	...
	Ferozepore... ..	72	1,957	...	1,957	...	1,957	72	1,957	...	...	...	...
	Total for Division ..	226	11,709	...	11,709	...	11,709	226	11,709	...	...	...	...
LAHORE.	Mooltan	36	748	...	748	...	748	36	748	...	...	...	...
	Jhang	21	249	...	249	...	249	21	249	...	...	...	...
	Montgomery	5	59	...	59	...	59	5	59	...	...	...	...
	Lahore	443	8,626	...	8,626	...	8,626	443	8,626	...	...	...	...
	Amritsar	103	3,678	...	3,678	...	3,678	103	3,678	...	...	...	...
	Gurdáspur	65	1,864	...	1,864	...	1,864	65	1,864	...	...	...	...
	Total for Division ..	673	15,224	...	15,224	...	15,224	673	15,224	...	...	...	...
RAWALPINDI.	Siálkot	44	1,392	...	1,392	...	1,392	44	1,392	...	...	...	...
	Gujráf	17	428	...	428	...	428	17	428	...	...	...	...
	Gujránwála	25	526	...	526	...	526	25	526	...	...	...	...
	Shahpur	18	303	2	291	...	291	18	291	...	...	...	...
	Jhelum	21	404	...	404	...	404	21	404	...	...	...	...
	Ráwalpindi	89	3,496	...	3,496	...	3,496	89	3,496	...	...	...	...
	Total for Division...	214	6,549	2	6,537	...	6,537	214	6,537	...	...	...	...
PESHAWAR.	Hazára	12	144	...	144	...	144	12	144	...	...	...	...
	Pesháwar	24	397	...	397	...	397	24	397	...	...	...	...
	Kohát	16	246	...	246	...	246	16	246	...	...	...	...
	Total for Division...	52	787	...	787	...	787	52	787	...	...	...	...
DERAJAT.	Bannu	12	175	...	175	...	175	12	175	...	...	...	...
	Dera Ismail Khan	32	420	...	420	...	420	32	420	...	...	...	...
	Dera Gházi Khan	21	291	...	291	...	291	21	291	...	...	...	...
	Muzaffargarh	11	110	...	110	...	110	11	110	...	...	...	...
	Total for Division...	76	996	...	996	...	996	76	996	...	...	...	...
	GRAND TOTAL	1,758	53,413	2	53,385	...	53,385	1,758	53,385	3	29	...	...

No. IV.

20.)

Balances of amounts due under Act II of 1886 in the year 1891-92.

14	14 a	15	16	17	18	19	19 a	20	21	22
Arrear of previous year.	Miscellaneous demands.	Total of columns 9, 11, 13, 14 and 14 a.	Collections.							REMARKS.
Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.	Balance.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Part I, Schedule II.										
..	..	472	472	..	..	..	..	472	..	
..	..	156	156	..	..	..	..	156	..	
..	..	344	344	..	..	..	..	344	..	
102	..	4,807	4,809	20	..	102	..	4,731	76	
..	..	627	627	..	..	..	..	627	..	
48	..	3,616	3,534	..	..	48	..	3,582	34	
303	..	8,592	7,452	9	..	303	..	7,764	828	
453	..	18,614	17,194	29	..	453	..	17,676	938	
16	..	1,456	1,440	..	..	16	..	1,456	..	
..	..	548	548	..	..	..	..	548	..	
7	35	7,072	7,020	..	..	7	35	7,062	10	
..	38	772	734	..	..	..	38	772	..	
..	..	1,957	1,957	..	..	..	..	1,957	..	
23	73	11,805	11,699	..	..	23	73	11,795	10	
..	1	749	748	..	..	..	1	749	..	
..	..	249	249	..	..	..	..	249	..	
..	..	59	59	..	..	..	..	59	..	
..	..	8,626	8,626	..	..	..	..	8,626	..	
..	..	3,678	3,678	..	..	..	..	3,678	..	
..	..	1,864	1,864	..	..	..	..	1,864	..	
..	1	15,225	15,224	..	..	..	1	15,225	..	
..	..	1,392	1,392	..	..	..	..	1,392	..	
..	..	428	428	..	..	..	..	428	..	
..	..	526	526	..	..	..	..	526	..	
..	..	291	291	..	..	..	..	291	..	
..	..	404	404	..	..	..	..	404	..	
..	..	3,496	3,496	..	..	..	..	3,496	..	
..	..	6,537	6,537	..	..	..	..	6,537	..	
..	..	144	144	..	..	..	..	144	..	
..	..	397	397	..	..	..	..	397	..	
..	..	246	246	..	..	..	..	246	..	
..	..	787	787	..	..	..	..	787	..	
..	..	175	175	..	..	..	..	175	..	
..	..	420	420	..	..	..	..	420	..	
..	..	291	291	..	..	..	..	291	..	
..	..	110	110	..	..	..	..	110	..	
..	..	996	996	..	..	..	..	996	..	
476	74	53,964	52,487	29	..	476	74	53,016	948	

RETURN

(RULE

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICT.	Original demand.		Revision by Collector.		Revision by Commissioner		Final demand.		Penalties by Collector		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III B and													
DELHI.	Hissár ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Rohtak .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gurgaon ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Delhi	3	695	1	531	..	531	2	531	..	..	..	..
	Karnal ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Umballa ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Simla	6	11,253	..	11,253	..	11,253	6	11,253	..	..	..	..
	Total for Division	9	11,948	1	11,784	..	11,748	8	11,748	..	..	..	..
JULUNDUR.	Kangra	1	260	..	260	..	260	1	260	..	..	..	..
	Hoshiarpur .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Jullundur ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Ludhiana ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Ferozepore .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	1	260	..	260	..	260	1	260	..	..	..	..
LAHORE.	Mooltan	4	410	..	410	..	410	4	410	..	..	..	..
	Jhang ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Montgomery .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Lahore	3	1,137	..	1,137	..	1,137	3	1,137	..	..	..	..
	Amritsar ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	7	1,547	..	1,547	..	1,547	7	1,547	..	..	..	..
RAWALPINDI.	Sialkot .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gujrat ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gujranwala .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Shahpur ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Jhelum ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	2	3,083	..	3,083	..	3,083	2	3,083	..	..	..	..
PESHAWAR.	Hazara ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Peshawar ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Kohat ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
DERAJAT.	Bannu ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Dera Ismail Khan .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Dera Ghazi Khan .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
	GRAND TOTAL	19	16,838	1	16,674	..	16,674	18	16,674	..	..	..	..

No. IV—continued.

20.)

Balances of amounts due under Act II of 1886 in the year 1891-92.

14	14 a	15	16	17	18	19	19 a	20	21	22
Arrear of previous year.	Miscellaneous demands.	Total of columns 9, 11, 13, 14 and 14 a.	Collections.							REMARKS.
Amount.	Amount		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.	Balance.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	
...	...	531	531	...	...	...	...	531	...	
...	...	11,253	11,253	...	...	...	...	11,253	...	
...	...	11,784	11,784	...	...	...	...	11,784	...	
...	...	260	260	...	...	...	...	260	...	
...	
...	...	260	260	...	...	...	...	260	...	
...	...	410	410	...	...	...	...	410	...	
...	...	1,137	1,137	...	...	...	...	1,137	...	
...	...	1,547	1,547	...	...	...	...	1,547	...	
...	
...	...	3,083	3,083	...	...	...	...	3,083	...	
...	...	3,083	3,083	...	...	...	...	3,083	...	
...	
...	
...	
...	
...	
...	...	16,674	16,674	...	...	...	...	16,674	...	

Part II, Schedule II.

RETURN

(RULE

Statement showing the Original and Final Demand and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
		Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.	
DIVISION.	DISTRICT.	Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III C and Part													
DELHI.	Hissár ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Rohtak ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gurgaon ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Delhi ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Karnal ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Umballa ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Simla ... ..	..	337	..	337	..	337	..	337	..	..	..	..
	Total for Division	..	337	..	337	..	337	..	337	..	..	..	..
JULIANDPUR.	Kangra ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Hoshiarpur ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Jullundur ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Ludhiana ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Ferozepore ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
LAHORE.	Mooltan ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Jhang ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Montgomery ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Lahore ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Amritsar ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gurdáspur ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
RAWALPINDI.	Siálkot ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gujrat ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Gujranwála ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Shahpur ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Jhelum ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Ráwalpindi ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
PESHAWAR.	Hazára ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Pesháwar ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Kohát ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
DERAJAT.	Bannu ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Dera Ismail Khan ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Dera Gházi Khan ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Muzaffargarh ... ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for Division	..	..	..	..	..	..	..	..	..	..	..	..
	GRAND TOTAL	..	337	..	337	..	337	..	337	..	..	..	..

RETURN

(RULE

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
Division	District	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III D and													
DELHI.	Hissar	1,520	32,025	87	31,515	1	31,420	1,492	31,420	..	..	..	..
	Rohtak	1,614	35,147	447	32,669	...	32,669	1,550	32,669	15	67	..	..
	Gurgaon	1,157	22,206	447	20,175	7	20,175	1,048	20,198	11	25	..	..
	Delhi	2,526	76,924	451	73,843	..	73,843	2,427	73,843	45	372	..	..
	Karnal	1,952	38,703	460	37,768	...	37,768	1,925	37,768	1	15	..	..
	Umballa	2,529	73,949	446	70,985	10	70,985	2,444	70,985	..	..	..	..
	Simla	533	21,681	94	20,484	5	20,294	515	20,294	1	1	..	..
	Total for Division	11,831	3,00,695	2,132	2,87,436	23	2,87,160	11,401	2,87,183	73	480	..	..
JULLUNDUR.	Kangra	730	11,579	113	11,170	14	11,135	711	11,135	11	55	..	..
	Hoshiarpur	1,482	30,397	405	29,202	35	29,137	1,419	29,137	3	12	..	..
	Jullundur	1,584	37,725	541	35,500	63	35,194	1,520	35,194	..	..	..	..
	Ludhiana	1,550	29,529	353	28,217	31	28,114	1,493	28,120	2	15	..	..
	Ferozepore	1,573	42,408	311	39,127	7	39,095	1,500	39,095	3	75	..	..
	Total for Division	6,919	1,51,638	1,721	1,48,222	150	1,42,675	6,673	1,42,661	19	157	..	..
LAHORE.	Mooltan	2,092	41,152	541	38,068	5	38,968	1,984	38,968	1	2	..	..
	Jhang	1,312	26,407	761	20,287	76	20,233	1,046	20,233	27	70	..	..
	Montgomery	1,063	19,856	376	18,269	20	18,244	996	18,244	8	22	..	..
	Lahore	2,422	64,764	708	59,548	138	59,039	2,129	59,039	..	..	..	..
	Amritsar	2,213	58,809	318	56,408	25	56,358	2,176	56,358	1	20	..	..
	Gurdaspur	1,237	31,322	315	29,670	49	29,562	1,152	29,562	24	409	..	..
	Total for Division	10,339	2,42,310	3,109	2,23,150	316	2,22,404	9,483	2,22,404	61	523	..	..
RAWALPINDI.	Sialkot	2,165	53,137	618	56,697	35	56,251	2,060	56,251	15	277	..	..
	Gujrat	1,296	27,115	779	24,564	204	23,010	1,192	23,010	7	18	..	..
	Gujranwala	1,171	24,102	247	23,272	16	23,227	1,129	23,227	6	9	..	..
	Shahpur	886	16,324	294	15,773	5	15,760	844	15,760	1	13	..	..
	Jhelum	1,156	25,291	511	22,107	62	21,753	1,039	21,753	..	..	..	..
	Rawalpindi	1,619	36,944	792	32,376	55	31,879	1,417	31,879	16	23	..	..
	Total for Division	8,293	1,87,913	3,241	1,74,789	377	1,71,880	7,681	1,71,880	45	340	..	..
PESHAWAR.	Hazara	589	8,865	117	8,323	7	8,303	550	8,303	1	20	..	..
	Peshawar	1,734	34,854	758	30,131	2	30,131	1,483	30,131	..	..	..	..
	Kohat	276	4,228	128	3,536	14	3,514	233	3,514	..	..	..	..
	Total for Division	2,599	47,947	1,003	41,990	23	41,948	2,266	41,948	1	20	..	..
DEBALT	Bannu	475	7,937	141	7,235	6	7,213	423	7,213	..	..	..	..
	Dera Ismail Khan	928	16,783	304	15,058	12	15,045	836	15,045	..	..	..	..
	Dera Ghazi Khan	863	14,606	175	13,805	2	13,588	828	13,615	..	..	..	..
	Muzaffargarh	981	15,606	156	15,279	1	15,262	916	15,262	..	..	..	..
	Total for Division	3,197	54,992	776	51,377	21	51,111	3,003	51,138	..	..	..	..
GRAND TOTAL		43,178	9,35,495	12,282	9,21,967	910	9,17,178	40,507	9,17,234	199	1,520	..	..

* The difference between column 7 and 9 is due to the fact that column 9 includes Rs. 56 on account

No. IV—continued.

20.)

Balances of amounts due under Act II of 1886 in the year 1891-92.

14	14a	15	16	17	18	19	19a	20	21	22	
Amount.	Amount.	Total of columns 9, 11, 13, 14 and 14a.	Collections.							REMARKS.	
Rs.	Rs.	Rs.	Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.	Balance.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Part IV, Schedule II											
..	..	31,426	31,426	31,426	..	Rs. 118 remitted.	
213	7	82,736	32,609	67	..	..	..	32,736	..
901	..	20,449	20,123	22	..	95	7	20,217	78		
..	45	75,176	71,956	372	..	961	..	73,259	1,857		
384	..	37,828	37,765	15	..	..	45	37,828	..
442	..	71,369	69,651	384	..	70,035	1,334	Rs. 80 remitted.	
..	..	20,737	19,690	1	..	362	..	20,053	604		
2,000	52	2,89,715	2,83,283	477	..	1,802	52	2,85,614	3,963		Rs. 7 remitted.
..	..	11,190	11,135	55	..	..	..	11,190	..
..	..	29,149	29,102	2	..	..	..	29,104	45
201	..	35,395	34,855	..	..	201	..	35,086	309
..	8	28,143	28,120	15	..	..	8	28,143	..
102	..	39,332	39,080	70	..	102	..	39,312	20	Rs. 7 remitted.	
303	8	1,43,209	1,42,322	112	..	303	8	1,42,835	374		
..	..	38,970	38,940	2	..	..	..	38,942	28
..	53	20,356	20,233	64	..	..	52	20,349	..
..	..	18,260	18,234	22	..	..	..	18,256	10
220	..	59,259	58,293	220	..	58,513	746	Rs. 20 irrecoverable.	
..	..	56,378	56,338	20	..	..	..	56,358	20
..	17	29,983	29,507	359	..	..	17	29,863	105
220	70	2,23,217	2,21,543	467	..	220	69	2,22,301	909		
10	..	56,538	56,251	277	..	..	..	56,528	10
262	213	23,503	22,970	18	..	262	213	23,463	40	Rs. 50 irrecoverable.	
91	5	23,332	23,227	9	..	91	5	23,332	..		
..	2	15,775	15,760	13	..	..	2	15,775	..
..	9	21,762	21,753	..	..	..	9	21,762	..
65	..	31,967	31,432	23	..	65	..	31,520	447		
438	229	1,72,377	1,71,393	34	..	438	229	1,72,380	497	Rs. 20 irrecoverable.	
10	..	8,333	8,303	20	..	10	..	8,333	..		
853	..	30,984	29,968	..	..	306	..	30,274	710
65	..	3,579	3,136	..	..	10	..	3,146	413
928	..	42,896	41,407	20	..	926	..	41,753	1,123		
110	..	7,323	7,161	60	..	7,221	52	Rs. 205 remitted and Rs. 70 irrecoverable.	
..	..	15,048	15,048	..	..	..	..	15,048	..
35	..	13,650	13,615	..	..	35	..	13,650	..
..	3	15,265	15,262	..	..	..	3	15,265	..
145	3	51,286	51,086	..	..	95	3	51,184	52
4,084	362	9,23,200	9,11,036	1,446	..	3,224	361	9,16,067	6,853		

of remissions sanctioned but not refunded during the year.

RETURN

(RULE

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICT.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
TOTAL OF PROVINCE.	Chapter III A. and Part I, Schedule II	1,753	53,413	2	53,385	...	53,385	1,753	53,385	3	20	...	...
	Chapter III B. and Part II, Schedule II	19	16,838	1	16,674	...	16,674	18	16,674	...	...	...	...
	Chapter III C. and Part III, Schedule II ... ..	...	337	...	337	...	337	...	337	...	...	...	...
	Chapter III D. and Part IV, Schedule II	43,178	9,85,495	12,282	9,21,967	910	9,17,178	40,507	9,17,234	199	1,520	...	...
	GRAND TOTAL ...	44,950	10,56,083	12,285	9,92,363	910	9,87,574	42,278	9,87,630	202	1,549	...	...

No. IV—concluded.

20.)

Balances of amounts due under Act II of 1886 in the year 1891-92.

14	14 a	15	16	17	18	19	19 a	20	21	22
Arrear of previous year.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.							REMARKS.
Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.	Balance.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
476	74	53,964	52,437	29	...	476	74	53,016	948	
...	...	16,674	16,674	...	...	...	...	16,674	...	
...	...	337	337	...	...	...	...	337	...	
4,084	362	9,23,200	9,11,036	1,446	...	3,224	361	9,16,067	6,858	
4,560	436	9,94,175	9,80,484	1,475	...	3,700	435	9,86,094	7,806	Rs. 205 remitted, and Rs. 70 irrecoverable.
										Return No. III can thus be reconciled with Return No. IV.
										Column 22 of Return No. III Rs. 11,83,288
										<p><i>Deduct—</i>Accountant-General's figures from columns 4 and 13 of Return No. III ... 2,00,730</p> <p>Sums still to be refunded ... 1,079</p> <p>Sums recovered in one district on account of another ... 545—2,02,854</p> <p style="text-align: right;">9,80,984</p> <p><i>Add—</i>Re funds on account of previous years ... 4,400</p> <p>Sums recovered in one district on account of another ... 622</p> <p>Refunds to Government officials ... 28</p> <p>Refunds on account of pensions under Accountant-General's control and shown in column 21 ... 108</p> <p>Due to omission of fractions ... 2 + 5,160</p> <p>Column 20 of Return No. IV ... 9,86,094</p>

RETURN

Classified Statement of the Incomes on which the Tax

1	2	3	4	5	6	7	8
Serial No.	SOURCES OF INCOME.	Class I, Rs. 500 to Rs. 750.		Class II, Rs. 750 to Rs. 1,000.		Class III, Rs. 1,000 to Rs. 1,250.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
			Rs.		Rs.		Rs.
PART I.							
(a) PAID BY GOVERNMENT.							
1	Salaries	977	12,883	588	9,573	158	4,009
2	Pensions, &c.	144	2,048	84	1,697	93	2,385
3	Gratuities ... ..	...	...	...	...	...	...
	Total (a)	1,121	14,931	672	11,270	351	6,394
(b) PAID BY LOCAL AUTHORITIES.							
4	Salaries	325	3,466	82	1,300	75	1,788
5	Pensions, &c. ... ..	...	...	...	...	...	...
6	Gratuities ... ..	...	...	...	...	...	...
	Total (b)	325	3,466	82	1,300	75	1,788
(c) BY COMPANIES, &c.							
7	Managers, &c.	17	368	9	150	11	232
8	Inspectors ... ..	...	...	...	...	...	...
9	Clerks	403	2,588	77	1,294	74	1,678
10	Shopmen	6	93	6	71	1	25
11	Others	90	822	28	480	49	1,107
	Total (c)	516	3,871	120	1,995	135	3,042
	Grand Total, Part I	1,962	22,268	874	14,565	561	11,174
PART II.							
COMPANIES.							
12	Banking ... ..	...	...	1	15	...	...
13	Building ... ..	...	...	...	...	...	...
14	Cotton-spinning, &c.	1	17	...	...	...	...
15	Gas ... ..	...	...	...	...	...	...
16	Hotel ... ..	...	...	...	...	...	...
17	Ice ... ..	...	...	...	...	...	...
18	Insurance, Fire ... ..	...	...	...	...	...	...
19	Do., Life ... ..	...	...	...	...	...	...
20	Do., Marine ... ..	...	...	...	...	...	...
21	Land ... ..	...	...	...	...	...	...
22	Press ... ..	...	...	...	...	...	...
23	Railway ... ..	...	...	...	...	...	...
24	Shipping, &c. ... ..	...	...	...	...	...	...
25	Telegraph, Telephone ... ..	...	...	...	...	...	...
26	Trading ... ..	...	...	...	...	...	...
27	Tramway ... ..	...	...	...	...	...	...
28	Miscellaneous ... ..	...	...	...	...	...	...
	Total, Part II	1	17	1	15	...	...
PART IV.							
(a) PROFESSIONS.							
29	Religion	22	220	10	150	3	60
30	Education	2	20	...	...	1	20
31	Fine Arts	5	50	4	60	1	20
32	Barristers, &c.	17	170	9	135	18	360
33	Other Legal Practitioners	176	1,760	53	790	36	720
34	Medicine	98	980	35	525	23	460
35	Engineering	1	10	...	...	...	...
36	Other Professions	116	1,122	48	720	33	660
	Total (a)	487	4,332	159	2,380	115	2,309

No. V.

was collected for the year 1891-92 in the Punjab.

[illegible]

RETURN

Classified Statement of the Incomes on which the Tax

Serial No.	SOURCES OF INCOME.	21	22	23	24	25	26
		Class IX, Rs. 5,000 to Rs. 10,000.		Class X, Rs. 10,000 to Rs. 20,000.		Class XI, Rs. 20,000 to Rs. 30,000.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
			Rs.		Rs.		Rs.
	PART I.						
	(a) PAID BY GOVERNMENT.						
1	Salaries	183	31,149	99	30,104	46	21,770
2	Pensions, &c.	17	2,801	10	2,886	1	625
3	Gratuities .....	...	...	...	...	...	...
	Total (a)	200	33,950	109	32,990	47	22,395
	(b) PAID BY LOCAL AUTHORITIES.						
4	Salaries	7	1,118	...	...	...	...
5	Pensions, &c. ....	...	...	...	...	...	...
6	Gratuities .....	...	...	...	...	...	...
	Total (b)	7	1,118	...	...	...	...
	(c) BY COMPANIES, &c.						
7	Managers,	16	2,541	2	388	3	1,834
8	Inspectors	1	172	...	...	...	...
9	Clerks	9	1,889	3	651	...	...
10	Shopmen .....	...	...	...	...	...	...
11	Others	2	283	...	...	...	...
	Total (c)	28	4,385	5	1,039	3	1,834
	Grand Total, Part I	235	39,453	114	34,029	50	24,229
	PART II.						
	COMPANIES.						
12	Banking .....	...	...	1	521	...	...
13	Building .....	...	...	...	...	...	...
14	Cotton-spinning, &c.	1	224	1	516	...	...
15	Gas .....	...	...	...	...	...	...
16	Hotel .....	...	...	...	...	...	...
17	Ice .....	...	...	...	...	...	...
18	Insurance, Fire .....	...	...	...	...	...	...
19	Do., Life .....	...	...	...	...	...	...
20	Do., Marine .....	...	...	...	...	...	...
21	Land .....	...	...	...	...	...	...
22	Press .....	...	...	...	...	...	...
23	Railway .....	...	...	...	...	...	...
24	Shipping, &c. ....	...	...	...	...	...	...
25	Telegraph, Telephone .....	...	...	...	...	...	...
26	Trading .....	...	...	...	...	...	...
27	Tramway .....	...	...	...	...	...	...
28	Miscellaneous .....	...	...	3	876	...	...
	Total, Part II	1	224	5	1,913	...	...
	PART IV						
	(a) PROFESSIONS.						
29	Religion	1	195	1	346	...	...
30	Education .....	...	...	...	...	...	...
31	Fine Arts	2	390	1	355	...	...
32	Barristers, &c.	39	6,432	11	3,784	2	1,428
33	Other Legal Practitioners	17	2,877	...	...	...	...
34	Medicine	4	550	2	744	...	...
35	Engineering	2	334	...	...	...	...
36	Other Professions .....	...	...	2	787	...	...
	Total (a)	65	10,778	17	6,016	2	1,428

No. V—continued.

was collected for the year 1891-92 in the Punjab.

[illegible]

RETURN

Classified Statement of the Incomes on which the Tax

1	2	3	4	5	6	7	8
Serial No.	SOURCES OF INCOME.	Class I, Rs 500 to Rs. 750		Class II, Rs. 750 to Rs. 1,000.		Class III, Rs. 1,000 to Rs 1,250.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
			Rs		Rs		Rs.
(b) COMMERCE.							
37	Agents	93	930	62	921	70	1,400
38	Brokers	253	2,530	122	1,830	65	1,300
39	Contractors	312	3,120	94	1,410	48	935
40	Bankers	1,430	14,300	598	8,970	321	6,473
41	Money-lending and changing	7,622	76,180	3,152	47,155	1,808	36,018
42	General Merchants...	375	3,750	162	2,430	119	2,380
43	Piece-goods do.	998	9,980	482	7,195	267	5,325
44	Grain do.	1,723	17,224	607	9,095	434	8,675
45	Salt do.	19	190	17	255	7	140
46	Other do.	291	2,910	97	1,445	53	1,055
Total (b)		13,116	131,114	5,393	80,706	3,195	63,698
(c) TRANSPORT, &c.							
47	Cart and Carriage Builders	10	100	2	30		
48	Ditto Owners	79	793	22	330	11	220
49	Livery Stable-keepers	98	980	14	210	6	120
50	Ship and Boat Owners	2	20	1	15		
51	Hotel and Inn-keepers	12	120	3	45	3	60
Total (c)		201	2,013	42	630	20	400
(d) TRADE.							
52	Dealers in animals	121	1,210	27	405	4	80
53	Do. agricultural produce	614	6,140	220	3,425	133	2,650
54	Do animal and vegetable substances (not food)	30	300	5	75	6	120
55	Do food	2,690	26,900	679	10,135	314	6,265
56	Do. books and stationery	23	230	13	185	8	160
57	Do. building materials	112	1,120	52	775	30	595
58	Do. fuel	49	490	9	135	13	260
59	Do. furniture	17	170	13	195	5	100
60	Do. metals, &c.	123	1,230	35	520	19	380
61	Do. precious stones	5	50	8	120	14	280
62	Do. salt	14	140	11	165	13	260
63	Do. spirits, &c.	43	430	28	415	7	135
64	Do. opium	39	390	20	290	14	280
65	Do. dress, &c.	63	630	42	625	10	200
66	Do. other articles	1,010	10,060	315	4,700	165	3,295
Total (d)		4,953	49,400	1,486	22,165	755	15,060
(e) MANUFACTURES.							
67	Cotton goods	42	496	14	200	3	60
68	Builders	42	420	6	90	5	100
69	Artizans	98	980	29	435	9	180
70	Indigo	3	30	2	25	1	20
71	Metals, &c.	147	1,470	45	670	21	420
72	Silk	43	430	21	315	14	280
73	Spirits, &c.	15	150	4	60	3	60
74	Sugar	210	2,100	97	1,455	76	1,515
75	Woollen goods	33	330	7	105	3	60
76	Others	141	1,414	22	330	10	195
Total (e)		774	7,820	247	3,685	145	2,890

No. V—continued.

was collected for the year 1891-92 in the Punjab.

9	10	11	12	13	14	15	16	17	18	19	20
Class IV, Rs. 1,250 to Rs. 1,500		Class V, Rs. 1,500 to Rs. 1,750.		Class VI, Rs. 1,750 to Rs. 2,000.		Total of Classes I to VI.		Class VII, Rs. 2,000 to Rs. 2,500.		Class VIII, Rs. 2,500 to Rs. 5,000.	
No. of assesses.	Amount of tax.	No of assesses	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
23	644	25	875	25	1,050	298	5,820	20	1,106	39	3,402
50	1,400	25	868	25	1,024	540	8,952	9	488	15	1,289
45	1,260	33	1,155	22	924	554	8,804	21	1,305	53	4,431
230	6,440	152	5,320	111	4,662	2,845	46,162	92	5,227	110	9,598
1,240	34,036	825	28,791	607	25,463	15,263	2,48,243	518	28,336	662	56,412
70	1,962	36	1,260	40	1,680	802	13,462	56	3,281	50	3,987
190	5,312	85	2,961	76	3,185	2,098	33,958	63	3,437	67	5,921
237	6,620	149	5,215	115	4,830	3,265	51,650	125	6,551	139	10,907
..	..	1	35	1	42	45	662	..	..	..	..
24	664	5	168	12	476	482	6,718	12	650	10	793
2,118	58,938	1,336	46,648	1,034	43,336	26,192	4,24,440	919	50,381	1,115	96,740
..	..	1	35	2	84	15	249	2	104	..	..
8	224	1	35	..	..	121	1,602	2	120	1	110
3	84	1	35	..	..	122	1,429	..	..	..	..
1	28	..	..	..	..	4	63	..	..	..	..
1	28	4	140	4	168	27	561	3	188	6	516
13	364	7	245	6	252	289	3,904	7	412	7	626
10	280	6	210	2	84	170	2,269	..	..	1	104
35	980	25	875	9	364	1,045	14,434	13	686	17	1,361
..	..	3	105	1	42	45	642	1	55	1	104
177	4,922	73	2,540	49	2,038	3,982	52,820	26	1,304	35	3,117
3	84	3	105	..	..	50	764	5	274	..	..
21	588	12	420	5	210	232	3,708	6	295	13	1,008
2	56	2	70	..	..	75	1,011	1	52	..	..
2	56	2	70	..	..	39	591	..	..	..	..
20	560	7	245	12	504	216	3,439	6	351	5	427
4	112	4	140	1	42	36	744	7	367	16	1,250
2	56	2	70	3	126	45	817	1	50	3	202
2	56	2	70	4	168	86	1,274	1	60	4	367
6	168	3	105	3	126	85	1,359	2	111	4	338
10	280	9	315	6	252	145	2,302	1	52	2	241
76	2,128	60	2,085	24	1,008	1,650	28,276	20	1,133	16	1,302
370	10,326	213	7,425	119	4,984	7,896	1,09,450	90	4,790	117	9,821
2	56	..	..	..	..	61	812	..	..	..	..
5	140	2	70	..	..	60	820	2	115	1	65
5	140	3	105	1	42	145	1,882	..	..	1	125
..	..	..	..	2	84	8	169	..	..	..	..
17	476	11	385	11	462	252	3,883	7	342	10	756
4	112	2	70	4	168	88	1,375	1	60	1	78
3	84	..	..	..	..	25	354	..	..	..	..
88	1,064	16	560	6	252	443	6,946	2	104	2	193
..	..	1	35	1	42	45	572	..	..	4	321
8	216	2	70	4	168	187	2,393	2	104	1	78
82	2,288	37	1,295	29	1,218	1,314	19,196	14	725	20	1,616

RETURN

Classified Statement of the Income on which the Tax

Serial No.	SOURCES OF INCOME.	21	22	23	24	25	26
		Class XI, Rs. 5,000 to Rs. 10,000.		Class X, Rs. 10,000 to Rs. 20,000.		Class XI, Rs. 20,000 to Rs. 30,000.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
			Rs.		Rs.		Rs.
	(b) COMMERCE.						
37	Agents	16	2,725	5	1,404	...	...
38	Brokers	1	156	...	...	...	...
39	Contractors	17	3,019	7	2,000	...	...
40	Bankers	28	4,907	9	3,062	4	2,253
41	Money lending and changing	179	29,741	41	13,283	2	859
42	General Merchants	19	3,608	4	1,100	3	1,828
43	Piece-goods do.	28	4,539	11	3,784	3	1,809
44	Grain do.	22	4,079	7	1,875	...	...
45	Salt do. ... ..	...	...	...	...	...	...
46	Other do.	1	130	...	...	...	...
	Total (b)	311	52,904	84	26,548	12	6,747
	(c) TRANSPORT, &c						
47	Cart and Carriage Builders ... ..	...	...	...	...	...	...
48	Ditto Owners ... ..	...	...	...	...	...	...
49	Livery Stable-keepers ... ..	...	...	...	...	...	...
50	Ship and Boat Owners ... ..	...	...	...	...	...	...
51	Hotel and Inn-keepers	2	312	2	584	...	...
	Total (c)	2	312	2	584	...	...
	(d) TRADE.						
52	Dealers in animals	1	42	...	...	...	...
53	Do. agricultural produce ... ..	...	...	...	...	...	...
54	Do. animal and vegetable substances (not food)	1	212	...	...	...	...
55	Do. food	7	1,185	3	921	...	...
56	Do. books and stationery	1	200	...	...	...	...
57	Do. building materials	5	970	...	...	...	...
58	Do. fuel ... ..	...	...	...	...	...	...
59	Do. furniture ... ..	...	...	...	...	...	...
60	Do. metals, &c.	4	613	2	703	...	...
61	Do. precious stones, &c.	6	977	...	...	1	651
62	Do. salt ... ..	...	...	...	...	...	...
63	Do. spirits, &c.	1	256	2	722	...	...
64	Do. opium	1	76	1	120	...	...
65	Do. dress, &c. ... ..	...	...	...	...	...	...
66	Do. other articles	3	505	2	625	...	...
	Total (d)	30	5,036	10	3,091	1	651
	(e) MANUFACTURES.						
67	Cotton goods ... ..	...	...	...	...	...	...
68	Builders ... ..	...	...	...	...	...	...
69	Artizans	1	182	1	260	...	...
70	Indigo ... ..	...	...	...	...	...	...
71	Metals, &c.	4	649	...	...	...	...
72	Silk	1	160	...	...	...	...
73	Spirits, &c. ... ..	...	...	...	...	...	...
74	Sugar ... ..	...	...	...	...	...	...
75	Woollen goods	1	78	2	417	...	...
76	Others ... ..	...	...	1	260	...	...
	Total (e)	7	1,069	4	937	...	...

No. V—continued.

was collected for the year 1891-92 in the Punjab.

27	28	29	30	31	32	33	34	35	36	37	38	39
Class XII, Rs. 30,000 to Rs. 40,000.		Class XIII, Rs. 40,000 to Rs. 50,000.		Class XIV, Rs. 50,000 to Rs. 1,00,000.		Class XV, Rs. 1,00,000 and over		Total of Classes III to XV.		Grand Total.		REMARKS
No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
...	80	8,727	378	14,517	
...	25	1,933	565	10,885	
...	102	11,810	656	20,614	
1	911	2	1,055	...	...	...	...	246	23,147	3,091	74,309	
2	1,563	...	2,180	3	3,906	...	...	1,407	1,31,160	16,670	3,82,343	
...	132	13,602	934	27,264	
...	172	19,410	2,270	53,398	
...	293	23,412	3,538	75,071	
...	45	662	
...	23	1,573	505	8,291	
3	2,474	3	3,244	3	3,906	...	...	2,480	2,42,944	28,672	6,67,384	
...	2	104	17	353	
...	3	230	124	1,832	
...	122	1,429	
...	4	63	
...	13	1,600	40	2,161	
...	18	1,934	307	5,838	
...	2	146	172	2,415	
...	30	2,047	1,075	10,481	
...	3	371	48	1,013	
...	71	6,527	4,053	59,347	
...	6	474	56	1,238	
...	24	2,273	256	5,981	
...	1	52	76	1,063	
...	39	591	
...	17	2,004	233	5,533	
...	1	2,008	...	...	31	5,258	67	5,997	
...	4	252	49	1,069	
...	8	1,405	94	2,679	
...	8	645	93	2,004	
...	3	293	143	2,595	
...	41	3,565	1,691	26,841	
...	1	2,008	...	...	249	25,397	8,145	1,34,847	
...	61	812	
...	3	180	63	1,000	
...	3	567	148	2,449	
...	8	159	
...	21	1,747	273	5,630	
...	3	298	91	1,073	
...	25	354	
...	4	297	447	7,243	
...	7	816	52	1,888	
...	4	442	191	2,835	
...	45	4,347	1,359	23,543	

RETURN

Classified Statement of the Incomes on which the Tax

1	2	3	4	5	6	7	8
Serial No.	SOURCES OF INCOME.	Class I, Rs. 500 to Rs. 750.		Class I, Rs. 750 to Rs. 1,000.		Class III, Rs. 1,000 to Rs. 1,250.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
	(f) PROPERTY.		Rs.		Rs.		Rs.
77	House Proprietors	227	2,270	154	2,310	91	1,810
78	Newspaper Proprietors	1	10	1	15	...	...
79	Printing Press Proprietors	9	90	...	...	4	80
80	Taxable estate holders	42	420	18	270	11	219
	Total (f)	279	2,790	173	2,595	106	2,109
	ABSTRACT.						
	I.—Salaries paid by Government	1,121	14,931	672	11,270	251	6,394
	Ditto by others	841	7,337	202	3,295	210	4,780
	II.—Companies	1	17	1	15	...	...
	IV.—Other sources	19,760	1,97,559	7,500	1,12,161	4,336	86,457
	Total excluding Returns I and II	20,602	2,04,913	7,703	1,15,471	4,546	91,237
	GRAND TOTAL	21,723	2,19,844	8,375	1,26,741	4,797	97,631

No. V—continued.

was collected for the year 1891-92 in the Punjab.

9	10	11	12	13	14	15	16	17	18	19	20
Class IV, Rs. 1,250 to Rs. 1,500.		Class V, Rs. 1,500 to Rs. 1,750.		Class VI, Rs. 1,750 to Rs. 2,000.		Total of Classes I to VI.		Class VII, Rs. 2,000 to Rs. 2,500.		Class VIII, Rs. 2,500 to Rs. 5,000.	
No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
69	1,916	33	1,155	49	2,053	623	11,514	43	2,474	63	5,352
1	28	...	...	1	42	4	95	...	...	...	...
3	84	1	35	...	...	17	289	1	64	1	104
6	168	9	311	6	252	92	1,640	6	327	18	1,523
79	2,196	43	1,501	56	2,347	736	13,538	50	2,865	82	6,979
173	4,884	62	1,831	191	6,858	2,470	46,168	287	14,303	304	26,212
77	2,047	56	1,866	85	3,167	1,471	22,492	91	4,919	146	11,522
1	28	1	42	...	...	4	102	2	119	2	193
2,717	75,652	1,084	58,794	1,285	53,859	37,282	5,84,482	1,147	63,010	1,474	1,25,314
2,795	77,727	1,741	60,702	1,870	57,026	38,757	6,07,076	1,240	68,048	1,622	1,36,929
2,968	82,611	1,803	62,533	1,561	63,884	41,227	6,53,244	1,527	82,351	1,926	1,63,141

RETURN

Classified Statement of the Incomes on which the Tax

Serial No.	SOURCES OF INCOME.	21	22	23	24	25	26
		Class IX, Rs. 5,000 to Rs. 10,000.		Class X, Rs. 10,000 to Rs. 20,000.		Class XI, Rs. 20,000 to Rs. 30,000.	
		No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.
	(I) PROPERTIES.		Rs.		Rs.		Rs.
77	House Proprietors	27	4,503	5	1,073	1	621
78	Newspaper Proprietors ... ..	...	...	...	...	...	...
79	Printing Press Proprietors ... ..	...	...	1	273	...	...
80	Taxable estate holders	7	1,217	...	...	...	...
	Total (I)	34	5,720	6	1,946	1	621
	ABSTRACT.						
	I.—Salaries paid by Government	200	33,950	109	32,990	47	22,395
	Ditto by others	35	5,503	5	1,039	3	1,834
	II.—Companies	1	224	5	1,913	...	...
	IV.—Other sources	449	75,819	123	39,122	16	9,447
	Total excluding Returns I and II	485	81,546	133	42,074	19	11,281
	GRAND TOTAL	685	1,15,496	242	75,064	66	33,676

No. V—concluded.

was collected for the year 1891-92 in the Punjab.

27	28	29	30	31	32	33	34	35	36	37	38	39
Class XII, Rs. 30,000 to Rs. 40,000.		Class XIII, Rs. 40,000 to Rs. 50,000.		Class XIV, Rs. 50,000 to Rs. 1,00,000		Class XV, Rs. 1,00,000 and over.*		Total of Classes VII to XV.		Grand Total.		REMARKS.
No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	No. of assesses.	Amount of tax.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
1	1,000	...	...	1	2,449	...	...	141	18,072	764	29,536	
1	842	...	...	...	...	...	...	1	842	5	937	
...	...	...	...	...	...	...	...	3	441	20	780	
...	...	...	...	...	...	...	...	31	3,067	123	4,707	
2	1,842	...	...	1	2,449	...	...	176	22,422	912	35,960	
7	4,841	7	5,920	1	2,467	...	...	962	1,43,078	3,432	1,89,246	
...	...	...	...	1	1,562	1	4,514	282	30,693	1,753	53,385	
...	...	...	...	...	...	4	14,123	14	16,572	18	16,674	
6	5,228	4	4,509	6	10,403	...	...	3,225	3,32,752	40,507	9,17,234	
6	5,228	4	4,509	7	11,965	5	18,637	3,521	3,80,217	42,278	9,87,293	
13	10,069	11	10,429	8	14,432	5	18,637	4,483	5,28,295	45,710	11,76,539	

RETURN No. VI.

(Rule 20)

Statement of Expenditure incurred in the assessment and collection of the
1886 in the year 1891-92

1	2	3	4	5	6
DIVISION.	DISTRICT.	Establishment.	Travelling allowance.	Contingencies.	Total.
		Rs.	Rs.	Rs.	Rs.
DELHI.	Hissár	345	..	..	345
	Rohtak	300	..	36	336
	Gurgaon	218	7	..	225
	Delhi	600	..	..	600
	Karnál	335	..	10	345
	Umballa	450	..	8	458
	Simla	912	29	10	951
	Total for Division ...	3,160	36	64	3,260
JULLUNDUR.	Kángra	340	..*	18	358
	Hoshnápúr	300	..	..	300
	Jullundur	375	..	6	381
	Ludhiána	315	..	10	355
	Ferozepore	390	..	..	390
	Total for Division ..	1,750	.	34	1,784
LAHORE.	Mooltan	300	..	..	300
	Jhang	344	..	2	346
	Montgomery	325	..	1	326
	Lahore	390	..	45	435
	Amritsar	435	..	..	435
	Gurdáspur	327	..	..	327
	Total for Division ...	2,121	..	48	2,169
RAWALPINDI.	Siálkot	300	..	8	308
	Guját	270	..	7	277
	Gujánwála	261	..	..	261
	Shabpur	258	..	..	258
	Jhelum	360	..	..	360
	Ráwalpindi	435	..	22	457
	Total for Division ..	1,884	..	37	1,921
PESHAWAR.	Házára	90	..	..	90
	Pesháwar	375	1	..	376
	Kohát	60	..	..	60
	Total for Division ..	525	1	..	526
DERAJAT.	Bannu	120	..	1	121
	Dera Ismaíl Khan	285	..	15	300
	Dera Gházi Khan	300	..	8	308
	Múzaffargarh	285	..	..	285
	Total for Division ...	990	.	24	1,014
	Pay of Income Tax Clerk, Financial Commissioner's Office.	100	..	..	100
	GRAND TOTAL ...	10,580	37	207	10,774

